# WYOMING

## ANNUAL FINANCIAL REPORT
## FISCAL YEAR 1989

JACK SIDI
STATE AUDITOR

1890-1990
WYOMING
CENTENNIAL
A LASTING LEGACY

# STATE OF WYOMING

# ANNUAL FINANCIAL REPORT

## FISCAL YEAR 1989

**WYOMING STATE AUDITOR**

Jack Sidi, State Auditor

Tom Jones, Deputy

Accounting Staff:

Clyde Gerrard
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STATE OF WYOMING
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1989
TABLE OF CONTENTS


INTRODUCTORY SECTION
- Letter of Transmittal ..... 3
- Highlights of Office of State Auditor ..... 4
- Overview of Financial Statements ..... 5
  - Graphic and Tabular Presentation of Revenue and Expenditures
    - Revenue by Source ..... 8
    - Expenditures by Object ..... 9
    - Expenditures by Function ..... 12

FINANCIAL SECTION

COMBINED FINANCIAL STATEMENTS
- Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions -- All Fund Types ..... 18
- Combined Statement of Revenue, Expenditures Paid and Changes in Fund Balances -- All Governmental Fund Types and Expendable Trust Funds ..... 20
- Statement of Revenues and Expenditures -- Budget and Actual - General Fund ..... 22
- Combined Statement of Revenue Collected, Expenditures Paid and Changes in Fund Balances -- All Proprietary Fund Types ..... 24
- Combined Statement of Revenue, Expenditures Paid and Changes in Fund Balances -- All Similar Trust Funds ..... 25
- Combined Statement of Changes in Assets and Liabilities -- Agency Funds ..... 26
- Notes to the Financial Statements ..... 27

COMBINING FINANCIAL STATEMENTS/SCHEDULES

Governmental and Expendable Trust Funds
- Combining Statement of Revenue Collected and Expenditures Paid -- All Special Revenue Funds ..... 60
- Combining Statement of Revenue Collected and Expenditures Paid -- Special Revenue Fund Type - Earmarked Fund ..... 62
- Combining Statement of Revenue Collected and Expenditures Paid -- Expendable Trust Fund ..... 64
- Statement of Expenditures and Encumbrances Compared with Authorizations -- General Fund ..... 66
- Statement of Expenditures and Encumbrances Compared with Authorizations -- Earmarked Fund ..... 68
- Statement of Expenditures and Encumbrances Compared with Authorizations -- Permanent Land Income Fund ..... 70
- Statement of Receipts and Disbursements -- All Governmental Fund Types and Expendable Trust Funds ..... 72
- Appropriation Control -- General Fund -- By Agency By Program ..... 80
- Wyoming Water Development -- Statement of Assets, Liabilities and Fund Balance Arising from Cash Transactions ..... 91
- Wyoming Water Development -- Statement of Appropriations and Expenditures -- Coal Tax ..... 92
- Wyoming Water Development -- Statement of Appropriations and Expenditures -- Oil & Gas Tax ..... 94

**Proprietary Funds**
Combining Statement of Revenue Collected and Expenditures Paid -- Proprietary Fund Type - Intragovernmental Fund ..... 98
Combining Statement of Revenue Collected and Expenditures Paid -- Proprietary Fund Type - Enterprise Fund ..... 100
Statement of Expenditures and Encumbrances Compared with Authorizations - Intragovernmental Fund ..... 101
Statement of Receipts and Disbursements -- All Proprietary Fund Types ..... 102

**Trust and Agency Funds, Excluding Expendable Trust**
Combining Statement of Revenue and Expenditures Paid -- Nonexpendable and Pension Trust Funds ..... 104
Combining Statement of Receipts and Disbursements -- Agency Fund Type - Trust and Agency and Federal Funds ..... 106
Statement of Receipts and Disbursements -- Nonexpendable and Pension Trust Funds ..... 108
Statement of Receipts and Disbursements -- Agency Funds ..... 110

STATISTICAL SECTION
Graphic and Tabular Presentation of Cash Receipts by Revenue Source -- All Funds 1985-1989 ..... 117
Graphic and Tabular Presentation of General Fund Revenue and Expenditures 1985-1989 ..... 122
Statement of Receipts and Disbursements -- All Funds 1985-1989 ..... 126
Budget Reserve Account -- Receipts, Disbursements, and Reserve Summary 1983-1989 ..... 131
Legislative Royalty Account -- Receipts, Disbursements, and Reserve Summary 1982-1989 ..... 132
GNMA Principal and Interest Account -- Summary of Transactions 1989 .. 133
Capital Facilities Account -- Schedule of 1 1/2% Severance Tax ..... 134
History of Revenue -- Permanent Wyoming Mineral Trust Fund 1975-1989 . 136

Cover photo by William Albert Allard.
Black and white photos courtesy of Wyoming State Archives, Museums and Historical Department.

Quartermaster's Office, Fort Laramie. Date unknown. Wyoming State Archives, Museums and Historical Department photo.

U.P. Depot, Cheyenne, Wyoming, 1888. Wyoming State Archives, Museums and Historical Department photo.

# STATE OF WYOMING
# STATE AUDITOR'S OFFICE

Jack Sidi
State Auditor
Tom Jones
Deputy State Auditor

The Honorable Mike Sullivan
Governor of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Sullivan:

I am please to submit the Annual Financial Report of the State Auditor for Fiscal Year 1989.

Feel free to call on me or my staff if you have any questions about the contents of this report.

Sincerely,

Jack Sidi
State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002
(307) 777-7831

## HIGHLIGHTS OF OFFICE OF STATE AUDITOR

By statute, the State Auditor is the chief accountant for the State of Wyoming and is responsible for all fiscal affairs of the state, unless delegated by law to another state office.

In addition to his duties as the chief accountant, since 1981 the State Auditor has conducted an auditing program to ensure prompt and proper collection of royalties relating to mineral production in the state. At the end of fiscal year 1989 the mineral audit program was transferred to the Department of Audit.

The State Auditor maintained audit programs for both state and federal lands. The state land program covered leases on state property issued by the Department of Public Lands. The federal land program was conducted through the Minerals Management Service of the U.S. Department of the Interior under a contract delegating the audit authority to the state.

The federal government owns approximately two-thirds of all mineral rights in Wyoming and the state owns approximately eight percent. Wyoming receives fifty percent of all royalties collected on federal leases after deduction for Windfall Profit Tax. Because of the importance of federal leases and the income they provide to the state, special emphasis has been placed on oil and gas production from federal leases. However, in addition to that, audits have been performed on coal, trona, uranium, and sand and gravel.

As a result of the delegation agreement with the federal government, the State Auditor's Office is reimbursed 100 percent of its expenses for all audits of federal properties. During fiscal year 1989, this reimbursement amounted to $425,376.33, which was 98 percent of the total program cost.

The following table outlines the results of the mineral auditing program for fiscal year 1989, and for the program since its inception:

| | NO. OF LEASES AUDITED | | COLLECTIONS | |
|---|---|---|---|---|
| TYPE OF PROPERTY | FY 89 | TO-DATE | FY 89 | FY 81 TO DATE |
| Oil and Gas: | | | | |
| Federal Lands | 719 | 1,985 | $5,722,062.74 | $43,210,720.22 |
| State Lands | 33 | 178 | 516,856.95 | 6,844,221.79 |
| Coal: | | | | |
| Federal Lands | | 1 | | |
| State Lands | | 8 | | 1,967,411.83 |
| Other Minerals: | | | | |
| State Lands | | 4 | | 420,203.43 |
| Windfall Profit Tax: | | | | |
| Federal Lands | | | | 17,459,090.00 |
| State Lands | | | | 418,141.23 |
| | 752 | 2,176 | $6,238,919.69 | $70,319,788.50 |
| TOTAL DEPOSITED TO STATE TREASURY | | | $3,631,811.01 | $47,767,570.72 |

## OVERVIEW

This financial report includes the operations of all state agencies whose activities are accounted for through the state's centralized accounting system. It does not include all functions of the University of Wyoming or the state's community colleges as described in Note 1 of the Financial Statements. In these statements, we have attempted to provide an overview of the state's financial position and results of operations by providing Combined Financial Statements with individual funds grouped along the guidelines established by the National Council on Government Accounting in Statement 1 and endorsed by the Governmental Accounting Standards Board.

The State of Wyoming operates primarily on a cash receipts and disbursements basis at the current time and does not have centralized fixed asset records. Note 1 to the Combined Financial Statements describes the basis of accounting, scope of reporting and other accounting matters, including information on early retirement, and accrued vacation and sick leave for employees in more detail. Thus, the financial statements are not in conformity with Generally Accepted Accounting Principles (GAAP), applicable to governmental units. Significant departures from GAAP are reported in the notes to the Combined Financial Statements.

Certain disclosures provided in the notes to the Combined Financial Statement were obtained with the cooperation of the Retirement System, Treasurer's Office, Highway Department, and University of Wyoming.

Following the Combined Financial Statements are Combining Financial Statements and Supplementary Schedules arranged by fund type. These statements and schedules provide detail on current year and prior year revenue and expenditures of individual funds, appropriation control, and cash/investment balances of individual accounts within each fund type. Significant intra-fund transactions have been eliminated on the Combining Financial Statements so that receipts shown on the "Statement of Receipts and Disbursements" by fund type may include transfers eliminated from revenue or expenditures on the Combining and Combined Financial Statements.

The final section, statistical data, includes historical information on selected receipts and expenditures for a five year period. It also contains a history of the budget reserve and legislative royalty impact accounts and the current year transactions of the GNMA account, including the amount of outstanding appropriations for each account. In addition, the history of the Wyoming Permanent Mineral Trust Fund from its creation in 1975 to present is summarized.

On the next six pages, a tabular and graphic summary of the current and prior year's revenue and expenditures by object and function is provided as an overview to the state's current financial operations. From this overview, it can be seen that revenue from general government functions (general fund, special revenue funds, and debt service fund) totaled $1.36 billion in fiscal year 1989, an increase of 8.4 percent from fiscal year 1988. This increase was primarily the result of increased federal mineral royalty collections, investment income, federal receipts and the partial transfer of the GNMA Agency Account. Other revenue remained relatively stable. However, it was still necessary to transfer $69 million from the state's Budget Reserve and the Legislative Royalty Impact Account to meet expenditure requirements.

Expenditures for general government functions totaled $1.41 billion in fiscal year 1989, a 1.8 percent increase from fiscal year 1988. In the object area, this increase was reflected in personal services (1.5 percent), supportive services (4.0 percent), grant and aid payments (0.8 percent), nonoperating expenditures (.7 percent), contractual services (8.9 percent) and highway department expenditures (5.0 percent). These increases were partially offset by small decreases in restrictive services (4.6 percent) and capital expenditures (3.1 percent). In the functional area, the largest dollar increases were reflected in local government (17.3 percent), health and social services (12.4 percent), transportation (4.9 percent) and institutions (7.1 percent). The most substantial dollar decrease in expenditures (21.8 percent) was noted by natural resources, due to water development's reduced expenditures.

The State of Wyoming's proprietary funds (intragovernmental and enterprise) showed a decrease in both revenues and expenditures between fiscal years 1988 and 1989. Trust funds (pension and various permanent funds) remained relatively stable between 1988 and 1989. Revenue showed a modest increase of approximately $2 million reflecting increased investment income of $11.6 million (5.6 percent) with an offsetting reduction of severance taxes of $7.9 million (13.4 percent) due to a diversion as explained in the notes to the Financial Statements and federal receipts of $1.9 million (44.1 percent). The only major expenditures from these funds include pension related costs which showed a $6.4 million increase (12.6 percent) from the prior fiscal year.

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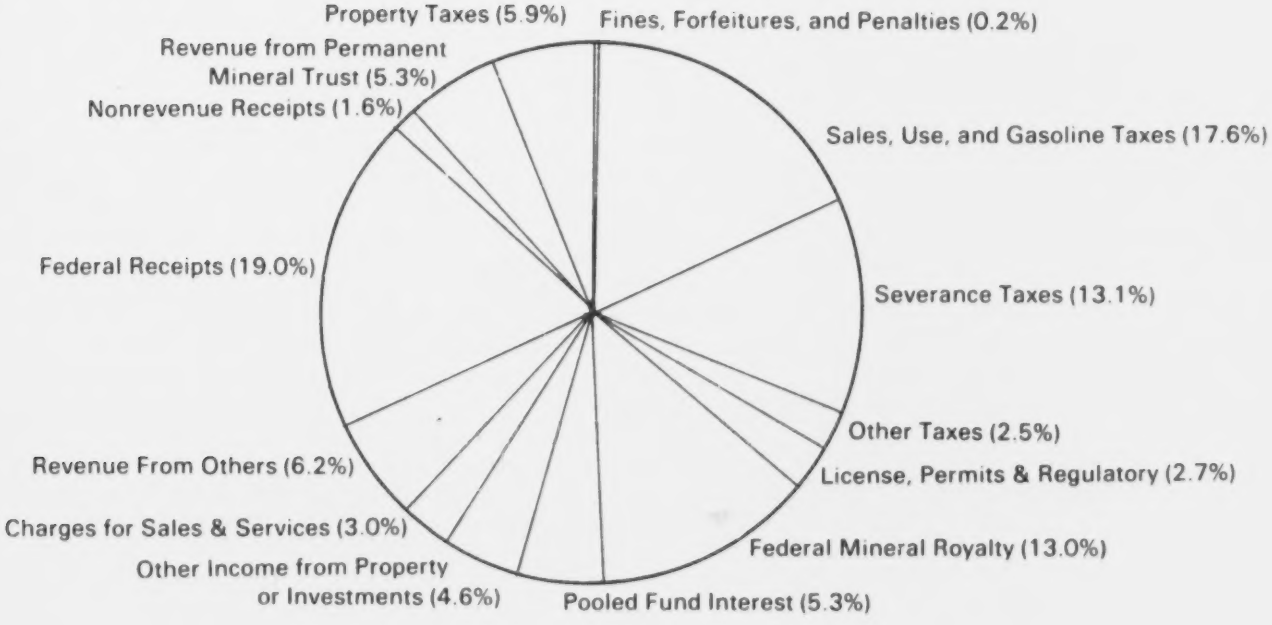
STATE OF WYOMING

## GRAPHIC PRESENTATION OF REVENUES BY SOURCE ALL GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1989


Property Taxes (5.9%)
Fines, Forfeitures, and Penalties (0.2%)
Revenue from Permanent Mineral Trust (5.3%)
Nonrevenue Receipts (1.6%)
Sales, Use, and Gasoline Taxes (17.6%)
Federal Receipts (19.0%)
Severance Taxes (13.1%)
Other Taxes (2.5%)
Revenue From Others (6.2%)
License, Permits & Regulatory (2.7%)
Charges for Sales & Services (3.0%)
Federal Mineral Royalty (13.0%)
Other Income from Property or Investments (4.6%)
Pooled Fund Interest (5.3%)

**Total Revenue = $1,355,156,522**

STATE OF WYOMING

# ANALYSIS OF REVENUE - BY SOURCE
# ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1989

| Expenditure / Object | Governmental & Expendable Trust[1] | Proprietary[2] | Similar Trust[3] | Totals (Memorandum only) June 30, 1989 | Totals (Memorandum only) June 30, 1988 |
|---|---|---|---|---|---|
| Property Taxes | $ 80,360,846 | $ | $ | $ 80,360,846 | $ 77,439,924 |
| Sales, Use, and Gasoline Taxes | 238,000,599 | (339) | | 238,000,260 | 238,937,856 |
| Severance Taxes | 177,087,047 | | 50,788,173 | 227,875,220 | 229,633,577 |
| Other Taxes | 33,917,342 | | 700,000 | 34,617,342 | 32,647,073 |
| Licenses, Permits & Regulatory | 36,775,343 | | | 36,775,343 | 38,049,272 |
| Fines, Forfeitures, and Penalties | 2,602,662 | | | 2,602,662 | 1,966,548 |
| Federal Mineral Royalty | 176,174,584 | | | 176,174,584 | 160,262,661 |
| Pooled Fund Interest | 72,134,888 | 361,238 | 16,666,435 | 89,162,561 | 95,323,209 |
| Other Income From Property or Investment | 62,453,733 | | 201,743,283 | 264,197,016 | 232,323,130 |
| Charges for Sales & Services | 40,015,910 | 49,057,202 | | 89,073,112 | 85,932,389 |
| Revenue From Others | 83,741,420 | | 573,519 | 84,314,939[6] | 55,623,410 |
| Revenue From Permanent Mineral Trust | 72,518,002 | | | 72,518,002 | 72,274,883 |
| Federal Receipts | 258,006,341 | | 2,456,679 | 260,463,020 | 241,070,400 |
| Nonrevenue Receipts | 21,367,805 | 8,144 | 75,747,319 | 97,123,268 | 88,535,472 |
| | $1,355,156,522 | $ 49,426,245 | $ 348,675,408 | $1,753,258,175 | $1,650,019,804 |

[1]Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2]Includes Enterprise and Intragovernmental Fund

[3]Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include receipts of the Agency Fund.

[4]Includes $4.6 million ($1.2 million for Taxes and $3.4 million for Charges) from the Enterprise Fund - Liquor Commission, and $72.5 million from the Permanent Mineral Trust Fund. These amounts are also shown as revenue in the Proprietary and Similar Trust Funds.

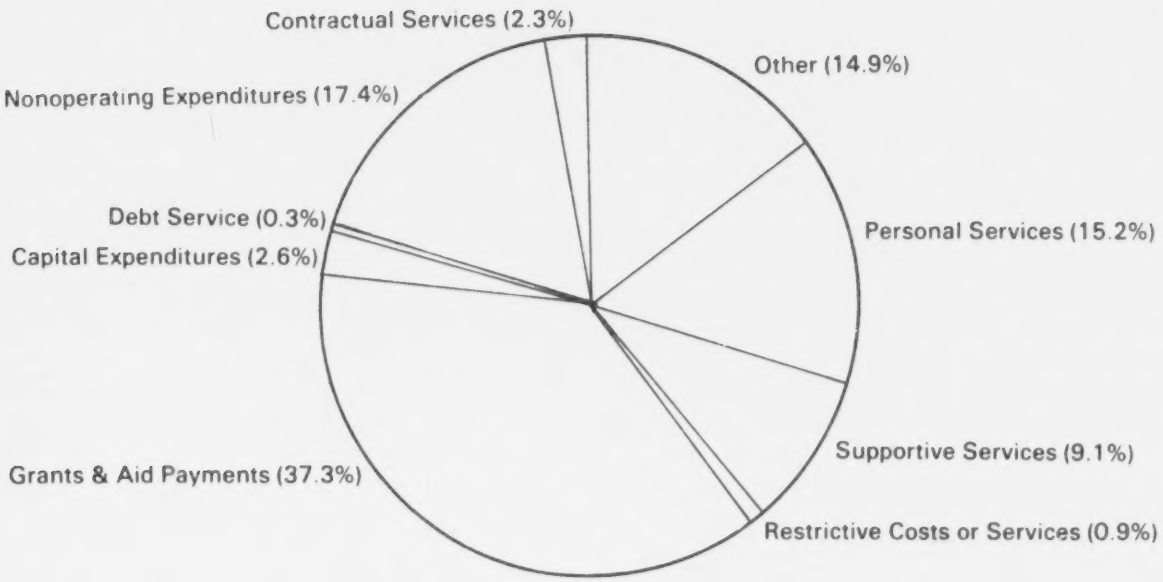
[5]Includes $20 million shown in Other Funds as expenditures. This amount reflects charges made by agencies for central services provided to other state agencies, including Data Services, Motor Vehicles, Supply Warehouse, Duplicating, Telecommunications, State Airplane and Honor Farm.

[6]Includes $21.4 million transferred from GNMA account, which is reported in agency fund.

STATE OF WYOMING

**GRAPHIC PRESENTATION OF EXPENDITURES PAID BY OBJECT**
**ALL FUND TYPES**

FOR THE YEAR ENDED JUNE 30, 1989




**Total Expenditures = $1,517,135,941**

STATE OF WYOMING

# ANALYSIS OF EXPENDITURES PAID - EXPENSES BY OBJECT
# ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1989

| Expenditure / Object | Governmental & Expendable Trust[1] | Proprietary[2] | Similar Trust[3] | Totals (Memorandum only) June 30, 1989 | Totals (Memorandum only) June 30, 1988 |
|---|---|---|---|---|---|
| Personal Services | $ 224,149,096 | $ 6,908,490 | $ | $ 231,057,586 | $ 227,547,687 |
| Supportive Services | 122,257,265 | 16,245,559 | 29,180 | 138,532,004 | 135,446,009 |
| Restrictive Costs or Services | 12,676,010 | 167,383 | | 12,843,393 | 13,436,480 |
| Grants & Aid Payments | 565,329,014 | | 15,935 | 565,344,949 | 560,986,518 |
| Capital Expenditures | 39,931,844 | | | 39,931,844 | 41,225,377 |
| Debt Service | 4,061,283 | | | 4,061,283 | 5,808,180 |
| Nonoperating Expenditures | 183,923,472 | 24,130,233 | 55,293,979 | 263,347,684 | 243,701,292 |
| Farm Loan Delinquencies | | | | | 10,323,380 |
| Contractual Services | 33,175,635 | 528,036 | 1,910,666 | 35,614,337 | 32,562,320 |
| Other | 226,402,861 | | | 226,402,861 | 215,758,137 |
| | $1,411,906,480 | $ 47,979,701 | $ 57,249,760 | $1,517,135,941 | $1,486,795,380 |

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds. Information from Highway Fund by expenditure object code is unavailable; this amount is shown as "other."

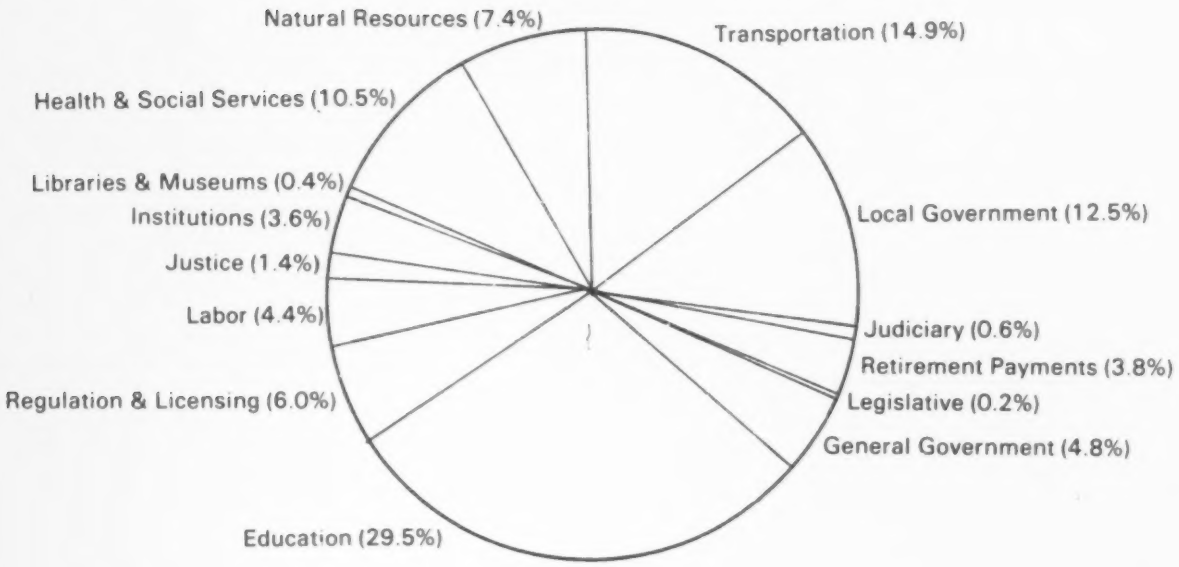
[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

STATE OF WYOMING

**GRAPHIC PRESENTATION OF EXPENDITURES PAID BY FUNCTION**
**ALL FUND TYPES**

FOR THE YEAR ENDED JUNE 30, 1989




**Total Expenditures = $1,517,135,941**

STATE OF WYOMING

# ANALYSIS OF EXPENDITURES PAID - EXPENSES BY FUNCTION ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1989

| Expenditure / Object | Governmental & Expendable Trust[1] | Proprietary[2] | Similar Trust[3] | Totals (Memorandum only) June 30, 1989 | Totals (Memorandum only) June 30, 1988 |
|---|---|---|---|---|---|
| Education | $ 447,094,262 | $ | $ | $ 447,094,262 | $ 453,713,712 |
| Transportation | 226,402,861 | | | 226,402,861 | 215,758,137 |
| Local Government | 189,739,853 | | | 189,739,853 | 161,775,625 |
| Natural Resources | 112,304,006 | | | 112,304,006 | 143,745,031 |
| Health & Social Services | 160,173,982 | | | 160,173,982 | 142,456,652 |
| Regulation & Licensing | 68,001,901 | 23,367,577 | | 91,369,478 | 92,397,892 |
| Labor | 66,416,411 | | | 66,416,411 | 64,830,744 |
| Institutions | 54,010,793 | 567,630 | 42,072 | 54,620,495 | 50,915,648 |
| General Government | 48,796,886 | 24,044,494 | | 72,841,380 | 73,293,442 |
| Justice | 21,416,773 | | | 21,416,773 | 19,969,084 |
| Judiciary | 8,673,828 | | | 8,673,828 | 8,120,229 |
| Libraries & Museums | 5,959,775 | | | 5,959,775 | 5,085,074 |
| Legislative | 2,915,149 | | | 2,915,149 | 2,254,147 |
| Retirement Payments | | | 57,207,688 | 57,207,688 | 50,838,650 |
| Debt Service | | | | | 1,641,313 |
| | $1,411,906,480 | $ 47,979,701 | $ 57,249,760 | $1,517,135,941 | $1,486,795,380 |

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

Sheep wagon, Two Bar Ranch, Natrona County, 1903. Wyoming State Archives, Museums and Historical Department photo.

# FINANCIAL SECTION

Stage between Meeteetse and Thermopolis, Wyoming, 1903. Wyoming State Archives, Museums and Historical Department photo.

## COMBINED FINANCIAL STATEMENTS

Detail on the Combined Statements can be located as follows:

| Combined Statements | | Detail Reference |
|---|---|---|
| Pages 18-19 | Column 2 | Pages 72-76 |
| | Column 3 | Page 76 |
| | Column 4 | Page 102 |
| | Column 5 | Page 102 |
| | Column 6 | Pages 76-79 |
| | Column 7-8 | Pages 108-109 |
| | Column 9 | Pages 110-111 |
| Pages 20-21 | Column 2 | Pages 60-61 |
| | Column 4 | Pages 64-65 |
| Page 22 | Column 2 | Pages 66-67 |
| | Column 2,5 | Pages 123-125 |
| Page 24 | Column 1 | Page 100 |
| | Column 2 | Page 99 |
| Page 25 | Column 1-2 | Pages 104-105 |
| Page 26 | | Pages 106-107 |

Significant transfers between accounts within funds have been eliminated on the combined financial statements; consequently, the detail statements may show greater revenue (receipts) and expenditures (disbursements) than the combined statements.

STATE OF WYOMING

# COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY ARISING FROM CASH TRANSACTIONS ALL FUND TYPES

JUNE 30, 1989

| | Governmental Fund Types | | | Proprietary |
|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Enterprise |
| **Assets** | | | | |
| Cash with Treasurer | $ 54,161,436 | $ 537,078,799 | $ 6,187 | $ 1,209,727 |
| Cash with Chemical Bank | | | | |
| Less Undistributed Cash | | | | |
| Petty Cash | 102,268 | 16,910 | | 1,040 |
| Investments (Amortized or Cost) | | | | |
| Accrued Interest | | | | |
| Accounts Receivable | 7,537,197 | | | |
| Loans Receivable | | 72,213,714 | | |
| Non-sufficient Fund Checks | 10,982 | 118,479 | | (875 |
| Cash with Fiscal Agent | | | | |
| Due From Other Funds: | | | | |
| General Fund | | | | |
| Agency Fund | 10,000 | | | |
| Nonexpendable Trust Fund | 2,613,357 | 11,749,379 | | |
| Total Assets | $ 64,435,240 | $ 621,177,281 | $ 6,187 | $ 1,209,892 |
| **Liabilities and Fund Equity** | | | | |
| Liabilities: | | | | |
| Due To Treasurer | $ 102,268 | $ 16,910 | $ | $ 1,040 |
| Due To Federal Government | 2,374 | | | |
| Due To General Fund | | | | |
| Due To Special Revenue Fund | | | | |
| Due To Agency Fund | | | | |
| Other Liabilities | | | | |
| Total Liabilities | 104,642 | 16,910 | | 1,040 |
| Fund Equity: | | | | |
| Reserved For (Pages 36-37) | | | | |
| Encumbrances & Carryover Budgets | 42,183,258 | 165,503,068 | | 1,468 |
| Appropriations - | | | | |
| Budget Reserve | | 98,304,120 | | |
| Legislative Royalty | | 6,688,536 | | |
| GNMA Account | | 7,056,754 | | |
| School Dist. Grants & Entitlements | | 22,719,929 | | |
| Coal Impact Assistance | | | | |
| Unbudgeted Water Development | | 40,375,778 | | |
| Other | | 49,833 | | |
| Water Development Buy-Back Projects | | 110,000 | | |
| Long Term Loans Receivable | | 72,213,714 | | |
| Workmen's Compensation Deferred Pymt. | | | | |
| Total Reserves | 42,183,258 | 413,021,732 | | 1,468 |
| Unreserved | 22,147,340 | 208,138,639 | 6,187 | 1,207,384 |
| Total Fund Equity | 64,330,598 | 621,160,371 | 6,187 | 1,208,852 |
| Total Liabilities and Fund Equity | $ 64,435,240 | $ 621,177,281 | $ 6,187 | $ 1,209,892 |

See Notes to Combined Financial Statements.

| Fund Types | | Fiduciary Fund Types | | | | Totals (Memorandum Only) | |
|---|---|---|---|---|---|---|---|
| Intra-governmental | Expendable Trust | Nonexpendable Trust | Pension Trust | Agency | June 30, 1989 | June 30, 1988 |
| $ 6,810,941 | $ 63,193,037 | $ 114,489,779 | $ 5,879,538 | $ 279,320,236 | $1,062,149,680 | $1,299,588,043 |
| | | | 1,172,042 | | 1,172,042 | 646,583 |
| | | | | (5,931,196) | (5,931,196) | (3,444,328) |
| | 3,730 | | | | 123,948 | 114,290 |
| | 7,491,284 | 1,589,480,728 | 1,292,730,742 | | 2,889,702,754 | 2,488,897,563 |
| | (49,740) | 28,562,736 | | 11,548,807 | 40,061,803 | 43,026,568 |
| | | 2,937 | 3,106,672 | | 10,646,806 | 6,950,052 |
| | | | | | 72,213,714 | 56,940,168 |
| | 113,561 | | 448 | (3,608) | 238,987 | 269,767 |
| | | | | | | 6,665,000 |
| | | | | 2,374 | 2,374 | 20,487,258 |
| | | | | | 10,000 | 10,000 |
| | | | | | 14,362,736 | 8,412,483 |
| $ 6,810,941 | $ 70,751,872 | $1,732,536,180 | $1,302,889,442 | $ 284,936,613 | $4,084,753,648 | $3,928,563,447 |
| $ | $ 4,003,730 | $ | $ | $ | $ 4,123,948 | $ 114,290 |
| | | | | 5,367,340 | 5,369,714 | 5,338,199 |
| | | 2,613,357 | | | 2,613,357 | 1,157,766 |
| | | 11,749,379 | | | 11,749,379 | 27,747,976 |
| | | | | | | 3,999 |
| | | | | 279,569,273 | 279,569,273 | 291,091,261 |
| | 4,003,730 | 14,362,736 | | 284,936,613 | 303,425,671 | 325,453,491 |
| 1,002,596 | 407,634 | | | | 209,098,024 | 266,826,928 |
| | | | | | 98,304,120 | 65,036,620 |
| | | | | | 6,688,536 | 28,800,000 |
| | 1,103,932 | | | | 8,160,686 | |
| | 949,071 | | | | 23,669,000 | 24,413,257 |
| | | | | | | 17,600,000 |
| | | | | | 40,375,778 | 66,395,093 |
| | 245,000 | 317,750,000 | | | 318,044,833 | 305,250,000 |
| | | | | | 110,000 | 110,000 |
| | | | | | 72,213,714 | 56,940,168 |
| | 8,949,060 | | | | 8,949,060 | 8,247,153 |
| 1,002,596 | 11,654,697 | 317,750,000 | | | 785,613,751 | 840,219,219 |
| 5,808,345 | 55,093,445 | 1,400,423,444 | 1,302,889,442 | | 2,995,714,226 | 2,762,890,737 |
| 6,810,941 | 66,748,142 | 1,718,173,444 | 1,302,889,442 | | 3,781,327,977 | 3,603,109,956 |
| $ 6,810,941 | $ 70,751,872 | $1,732,536,180 | $1,302,889,442 | $ 284,936,613 | $4,084,753,648 | $3,928,563,447 |

STATE OF WYOMING

# COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Governmental Fund Types | | |
|---|---|---|---|
| | General | Special Revenue | Debt Service |
| Revenue: | | | |
| Property Taxes | $ | $ 79,633,127 | $ |
| Sales, Use, and Gasoline Taxes | 103,499,244 | 29,352,574 | |
| Severance Taxes | 65,367,513 | 88,681,447 | |
| Other Taxes | 15,222,838 | 17,689,401 | |
| Licenses, Permits & Regulatory | 4,123,251 | 32,606,189 | |
| Fines, Forfeitures, and Penalties | 1,416,853 | 257,952 | |
| Federal Mineral Royalty | | 158,667,889 | |
| Pooled Fund Interest | 15,393,558 | 53,277,382 | |
| Other Income From Property or Investments | 1,708,983 | 57,033,482 | |
| Charges for Sales & Services | 16,872,521 | 21,844,854 | |
| Revenue From Others | 8,768,693 | 18,497,246 | |
| Revenue From Permanent Mineral Trust | 72,518,002 | | |
| Revenue From GNMA Agency Account | 2,246,068 | 17,424,273 | |
| Federal Receipts | 137,934,505 | 91,225,259 | |
| Nonrevenue Receipts | 107,055 | 5,658,380 | |
| Total Revenue | 445,179,084 | 671,849,455 | |
| Expenditures Paid: | | | |
| General Government | 43,142,385 | 929,758 | |
| Elementary & Secondary Education | 26,073,536 | 272,237,416 | |
| Higher Education | 143,159,209 | 5,423,752 | |
| Regulation & Licensing | 24,419,771 | 4,439,471 | |
| Labor | 5,565,482 | 16,864,471 | |
| Justice | 21,416,773 | | |
| Institutions | 53,948,694 | | |
| Libraries - Museums | 4,901,803 | 8,543 | |
| Health & Social Services | 159,552,653 | 196,218 | |
| Natural Resources | 26,717,386 | 80,186,399 | |
| Transportation | (8,762,956) | 235,165,817 | |
| Local Government | | 24,779,305 | |
| Judiciary | 8,673,828 | | |
| Legislative | 2,915,149 | | |
| Debt Service: | | | |
| Principal Retirement | | | |
| Interest & Fiscal Charges | | | |
| Total Expenditures Paid | 511,723,713 | 640,231,150 | |
| Excess (Deficit) of Revenue Over Expenditures Paid Before Operating Transfers | (66,544,629) | 31,618,305 | |
| Operating Transfers In (Out): | | | |
| From Gov't. & Expendable Trust Funds | 72,873,141 | (85,570,361) | |
| To Nonexpendable Trust Funds - Permanent Land | | | |
| To Enterprise Funds | | | |
| To Fiduciary Funds: | | | |
| Federal | (29,346) | (80,375) | |
| Agency | (35,056) | (2,973) | |
| Total Operating Transfers In (Out) | 72,808,739 | (85,653,709) | |
| Excess (Deficit) of Revenue Over Expenditures Paid | 6,264,110[1] | (54,035,404) | |
| Fund Balances, July 1, 1988 | 58,061,711 | 659,906,203 | 6,187 |
| Increase (Decrease) In Loans and Other Collections | 4,777 | 15,289,572 | |
| Reclassification of Account | | | |
| Fund Balances, June 30, 1989 | $ 64,330,598 | $621,160,371 | $ 6,187 |

See Notes to Combined Financial Statements

[1]This amount reflects net accrual adjustments not shown on page 22 ($18.4 million Budget Reserve transfer, $.3 million Permanent Mineral Trust income accrual).

| Fudiciary Fund Type | Inter-Fund | Total (Memorandum only) | |
|---|---|---|---|
| Expendable Trust | Eliminations | June 30, 1989 | June 30, 1988 |
| $ 727,719 | $ | $ 80,360,846 | $ 77,439,924 |
| 105,148,781 | | 238,000,599 | 238,937,855 |
| 23,038,087 | | 177,087,047 | 171,016,111 |
| 1,005,103 | | 33,917,342 | 31,918,876 |
| 45,903 | | 36,775,343 | 38,049,272 |
| 927,857 | | 2,602,662 | 1,966,548 |
| 17,506,695 | | 176,174,584 | 160,262,661 |
| 3,463,948 | | 72,134,888 | 82,144,650 |
| 3,711,268 | | 62,453,733 | 38,179,078 |
| 1,551,082 | (252,547) | 40,015,910 | 33,803,060 |
| 35,545,783 | | 62,811,722 | 55,541,936 |
| | | 72,518,002 | 72,274,883 |
| 1,259,357 | | 20,929,698 | |
| 28,846,577 | | 258,006,341 | 236,673,066 |
| 30,640,694 | (15,038,324) | 21,367,805 | 12,401,778 |
| 253,418,854 | (15,290,871) | 1,355,156,522 | 1,250,609,698 |
| 4,724,743 | | 48,796,886 | 48,151,719 |
| 199,192 | | 298,510,144 | 305,377,293 |
| 1,157 | | 148,584,118 | 148,336,419 |
| 54,433,530 | (15,290,871) | 68,001,901 | 68,797,521 |
| 43,986,458 | | 66,416,411 | 64,830,744 |
| | | 21,416,773 | 19,969,084 |
| 62,099 | | 54,010,793 | 50,384,286 |
| 1,049,429 | | 5,959,775 | 5,085,074 |
| 425,111 | | 160,173,982 | 142,456,652 |
| 5,400,221 | | 112,304,006 | 143,745,031 |
| | | 226,402,861 | 215,758,137 |
| 164,960,548 | | 189,739,853 | 161,775,625 |
| | | 8,673,828 | 8,120,229 |
| | | 2,915,149 | 2,254,147 |
| | | | 1,580,000 |
| | | | 61,313 |
| 275,242,488 | (15,290,871) | 1,411,906,480 | 1,386,683,274 |
| (21,823,634) | | (56,749,958) | (136,073,576) |
| 12,697,220 | | | |
| (38,342) | | (38,342) | (132,601) |
| | | | (100) |
| | | (109,721) | (1,569,959) |
| (68,774) | | (106,803) | (70,461) |
| 12,590,104 | | (254,866) | (1,773,121) |
| (9,233,530) | | (57,004,824) | (137,846,697) |
| 76,025,421 | | 793,999,522 | 920,411,082 |
| (43,749) | | 15,250,600 | 11,656,090 |
| | | | (220,952) |
| $ 66,748,142 | $ | $ 752,245,298 | $ 793,999,523 |

STATE OF WYOMING

# STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - GENERAL FUND

FOR YEARS ENDED JUNE 30, 1989 AND JUNE 30, 1988

| | 1989 | | Variance Favorable | 1988 | | Variance Favorable |
|---|---|---|---|---|---|---|
| | Budget | Actual | (Unfavorable) | Budget | Actual | (Unfavorable) |
| Revenues: | | | | | | |
| Cigarette Tax | $ 1,425,000 | $ 1,452,177 | $ 27,177 | $ 1,566,500 | $ 1,494,163 | $ (72,337) |
| Sales Tax | 91,004,000 | 86,165,951 | (4,838,049) | 88,004,000 | 90,766,376 | 2,762,376 |
| Use Tax | 15,000,000 | 13,542,337 | (1,457,663) | 14,300,000 | 12,872,831 | (1,427,169) |
| Other Sales & Use Taxes | 2,258,200 | 2,338,779 | 80,579 | 2,320,600 | 2,375,497 | 54,897 |
| Severance Tax - Coal | 20,500,000 | 20,909,906 | 409,906 | 18,340,000 | 19,883,987 | 1,543,987 |
| Severance Tax - Trona | 2,500,000 | 1,996,429 | (503,571) | 2,154,950 | 2,180,015 | 25,065 |
| Severance Tax - Uranium | 260,000 | 600,737 | 340,737 | 176,800 | 143,381 | (33,419) |
| Severance Tax - Other | 340,000 | 412,876 | 72,876 | 300,000 | 253,957 | (46,043) |
| Severance Tax - Oil | 23,800,000 | 22,848,839 | (951,161) | 29,500,000 | 29,804,401 | 304,401 |
| Severance Tax - Gas | 15,400,000 | 18,598,786 | 3,198,786 | 14,900,000 | 14,025,212 | (874,788) |
| Inheritance Tax | 3,000,000 | 1,693,598 | (1,306,402) | 3,000,000 | 1,438,182 | (1,561,818) |
| Insurance Premium Tax | 15,000,000 | 9,109,244 | (5,890,756) | 12,000,000 | 9,006,829 | (2,993,171) |
| Other Franchise Taxes | 1,502,595 | 1,389,935 | (112,660) | 1,497,233 | 1,433,517 | (63,716) |
| Compensatory Fee Road Tax | 3,500,000 | 3,030,061 | (469,939) | 3,800,000 | 3,698,192 | (101,808) |
| Total Taxes | 195,489,795 | 184,089,655 | (11,400,140) | 191,860,083 | 189,376,540 | (2,483,543) |
| Motor Vehicle Registration | 2,400,000 | 2,195,612 | (204,388) | 3,400,000 | 2,623,355 | (776,645) |
| Other Licenses, Permits & Regulatory | 2,106,491 | 1,927,639 | (178,852) | 1,683,840 | 1,896,887 | 213,047 |
| Fines, Forfeitures & Penalties | 1,085,205 | 1,416,853 | 331,648 | 1,050,334 | 851,458 | (198,876) |
| Pooled Interest Distribution | 8,800,000 | 15,393,558 | 6,593,558 | 16,000,861 | 17,778,773 | 1,777,912 |
| Other Use of Property & Money | 1,680,389 | 1,709,390 | 29,001 | 1,892,869 | 1,744,206 | (148,663) |
| Liquor Sales Profit | 2,823,850 | 3,378,507 | 554,657 | 3,220,850 | 3,179,100 | (41,750) |
| Other Charges for Sales & Services | 15,027,076 | 14,104,292 | (922,784) | 13,146,647 | 12,186,372 | (960,275) |
| Permanent Mineral Trust - Interest | 80,900,000 | 71,052,004 | (9,847,996) | 81,200,000 | 72,641,330 | (8,558,670) |
| Revenue from Other Sources | 88,131,289 | 118,856,627 | 30,725,338 | 72,998,779 | 118,363,883 | 45,365,104 |
| Federal Aid & Grants | 186,766,068 | 139,905,141 | (46,860,927) | 160,207,309 | 116,574,618 | (43,632,691) |
| Non-Revenue Receipts | 780,148 | 129,363 | (650,785) | 3,558 | 86,084 | 82,526 |
| Total Revenue | 585,990,311 | 554,158,641 | (31,831,670) | 546,665,130 | 537,302,606 | (9,362,524) |
| Expenditures: | | | | | | |
| General Government | 84,819,912 | 66,259,435 | 18,560,477 | 65,103,605 | 48,064,253 | 17,039,352 |
| Higher Education | 174,936,206 | 143,163,374 | 31,772,832 | 164,766,391 | 141,226,939 | 23,539,452 |
| Elementary & Secondary Education | 82,252,001 | 42,643,202 | 39,608,799 | 81,507,215 | 35,227,753 | 46,279,462 |
| Regulation & Licensing | 34,234,590 | 24,447,325 | 9,787,265 | 32,725,840 | 22,337,313 | 10,388,527 |
| Labor | 15,745,596 | 10,345,461 | 5,400,135 | 15,898,411 | 10,515,054 | 5,383,357 |
| Justice | 26,166,453 | 21,416,773 | 4,749,680 | 25,924,695 | 19,969,084 | 5,955,611 |
| Institutions | 62,616,167 | 54,034,091 | 8,582,076 | 58,255,473 | 50,354,514 | 7,900,959 |
| Library - Museums | 5,569,433 | 4,934,179 | 635,254 | 6,288,965 | 5,045,298 | 1,243,667 |
| Health & Social Services | 183,845,930 | 159,143,204 | 24,702,726 | 162,072,689 | 141,477,296 | 20,595,393 |
| Natural Resources | 40,521,206 | 31,868,984 | 8,652,222 | 39,168,741 | 26,885,946 | 12,282,795 |
| Judiciary | 9,562,171 | 8,673,828 | 888,343 | 9,694,270 | 8,120,229 | 1,574,041 |
| Legislative | 5,523,609 | 2,915,149 | 2,608,460 | 3,680,156 | 2,254,147 | 1,426,009 |
| Total Expenditures | 725,793,274 | 569,845,005 | 155,948,269 | 665,086,451 | 511,477,826 | 153,608,625 |
| Excess (Deficit) of Revenue Over Expenditures Paid | $(139,802,963) | $(15,686,364) | $(124,116,599) | $(118,421,321) | $ 25,824,780 | $144,246,101 |

See Notes to Combined Financial Statements.

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STATE OF WYOMING

# COMBINED STATEMENT OF REVENUE COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL PROPRIETARY FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1989

| | Proprietary Fund Types | | Totals (Memorandum only) | |
|---|---|---|---|---|
| | Enterprise | Intragovernmental | June 30, 1989 | June 30, 1988 |
| Revenue Collected: | | | | |
| Taxes | $ (339) | $ | $ (339) | $ 369 |
| Pooled Fund Interest | 12,504 | 348,734 | 361,238 | 521,343 |
| Charges for Sales & Service | 27,853,396 | 21,203,806 | 49,057,202 | 52,129,329 |
| Other Uses of Property & Money | | | | 120 |
| Other Revenues | (134) | 8,278 | 8,144 | 28,766 |
| Total Revenue Collected | 27,865,427 | 21,560,818 | 49,426,245 | 52,679,927 |
| Expenditures Paid: | | | | |
| Liquor Commission | 23,367,577 | | 23,367,577 | 23,595,308 |
| Canteen Operations | 567,630 | | 567,630 | 531,362 |
| Data Services | | 11,898,319 | 11,898,319 | 14,884,276 |
| Motor Vehicle | | 2,947,962 | 2,947,962 | 1,560,770 |
| Supply System Warehouse | | 1,348,496 | 1,348,496 | 991,578 |
| Central Duplicating | | 2,571,827 | 2,571,827 | 2,390,493 |
| Telecommunications Leasing | | 5,149,642 | 5,149,642 | 5,147,231 |
| Aeronautics Operational Service | | 128,248 | 128,248 | 167,375 |
| Total Expenditures Paid | 23,935,207 | 24,044,494 | 47,979,701 | 49,268,393 |
| Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers | 3,930,220 | (2,483,676) | 1,446,544 | 3,411,534 |
| Operating Transfers In (Out): | | | | |
| Agency Depreciation Reserves | | 1,629,052 | 1,629,052 | 2,568,803 |
| General Fund | (4,585,818) | (448,135) | (5,033,953) | (4,814,405) |
| Total Operating Transfers In (Out) | (4,585,818) | 1,180,917 | (3,404,901) | (2,245,602) |
| Excess of Revenue Collected Over Expenditures Paid | (655,598) | (1,302,759) | (1,958,357) | 1,165,932 |
| Fund Balances, July 1, 1988 | 1,867,985 | 8,113,700 | 9,981,685 | 8,814,070 |
| Increase (Decrease) In Loans and Other Collections | (3,535) | | (3,535) | 1,683 |
| Fund Balances, June 30, 1989 | $ 1,208,852 | $ 6,810,941 | $ 8,019,793 | $ 9,981,685 |

See Notes to Combined Financial Statements.

STATE OF WYOMING

# COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL SIMILAR TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Fudiciary Fund Types | | Totals (Memorandum only) | |
|---|---|---|---|---|
| | Nonexpendable Trust | Pension Trust | June 30, 1989 | June 30, 1988 |
| Revenue: | | | | |
| Severance Taxes | $ 50,788,173 | $ | $ 50,788,173 | $ 58,617,466 |
| Other Taxes | | 700,000 | 700,000 | 727,828 |
| Pooled Interest | 15,672,884 | 993,551 | 16,666,435 | 12,657,216 |
| Other Uses of Property | 32,179,334 | | 32,179,334 | 34,791,501 |
| Investment Income | 66,602,900 | 102,961,049 | 169,563,949 | 159,352,431 |
| Gifts and Donations | 71,985 | | 71,985 | 52,708 |
| Interagengy - GNMA | 48,519 | 453,015 | 501,534 | |
| Federal Grants | 2,456,679 | | 2,456,679 | 4,397,334 |
| Retirement Contributions | | 75,743,836 | 75,743,836 | 76,118,781 |
| Other | 3,483 | | 3,483 | 14,913 |
| Total Revenue | 167,823,957 | 180,851,451 | 348,675,408 | 346,730,178 |
| Expenditures Paid: | | | | |
| Regulation & Licensing | | | | 5,063 |
| Institutions | 42,072 | | 42,072 | |
| Volunteer Firemen | | 202,644 | 202,644 | 181,823 |
| Paid Firemen | | 1,974,403 | 1,974,403 | 1,913,242 |
| Highway Patrol | | 1,112,086 | 1,112,086 | 1,170,034 |
| State Retirement | | 53,918,555 | 53,918,555 | 47,573,551 |
| Total Expenditures Paid | 42,072 | 57,207,688 | 57,249,760 | 50,843,713 |
| Excess of Revenue Over Expenditures Paid Before Operating Transfers | 167,781,885 | 123,643,763 | 291,425,648 | 295,886,465 |
| Operating Transfers In (Out): | | | | |
| General Fund | (72,553,602) | 3,023,349 | (69,530,253) | (69,406,232) |
| Expendable Trust | 38,342 | | 38,342 | 132,601 |
| Total Operating Transfers In (Out) | (72,515,260) | 3,023,349 | (69,491,911) | (69,273,631) |
| Excess Revenue Over Expenditures Paid After Operating Transfers | 95,266,625 | 126,667,112 | 221,933,737 | 226,612,834 |
| Fund Balances, July 1, 1988 | 1,622,906,867 | 1,176,221,882 | 2,799,128,749 | 2,572,515,915 |
| Increase (Decrease) In Loans and Other Collections | (48) | 448 | 400 | |
| Fund Balances, June 30, 1989 | $1,718,173,444 | $1,302,889,442 | $3,021,062,886 | $2,799,128,749 |

See Notes to Financial Statements.

STATE OF WYOMING

# COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
## AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Balance July 1, 1988 | Additions | Deductions | Balance June 30, 1989 |
|---|---|---|---|---|
| Assets: | | | | |
| Cash | $278,057,594 | $527,662,009 | $532,330,563 | $273,389,040 |
| Accrued Interest | 11,710,147 | | 161,340 | 11,548,807 |
| Non-Sufficient Funds Checks | 2,720 | | 6,328 | (3,608) |
| Due From Other Funds | 3,999 | 2,374 | 3,999 | 2,374 |
| Total | $289,774,460 | $527,664,383 | $532,502,230 | $284,936,613 |
| Liabilities: | | | | |
| Due To Federal Government | $ 5,338,199 | $133,529,193 | $133,500,052 | $ 5,367,340 |
| Due To General Fund | 10,000 | | | 10,000 |
| Other Liabilities | 284,426,261 | 394,135,190 | 399,002,178 | 279,559,273 |
| Total | $289,774,460 | $527,664,383 | $532,502,230 | $284,936,613 |

See Notes to Financial Statements.

State of Wyoming
Notes to the Financial Statements
June 30, 1989

## Note 1 Summary of Accounting Policies

### A. Reporting Entity

The combined financial statements include information for only those component units and financial activities included in the state's centralized computer-based accounting system, known as WUAS (Wyoming Uniform Accounting System). The following state-related organizations and activities (which may or may not be includable in the state reporting entity), are not included in WUAS and are not included in these financial statements:

1. Employment Security Commission's unemployment trust fund, which accounts for employer-paid taxes and payments made to claimants.

2. University of Wyoming's endowment, loan and agency funds and portions of the plant and restricted funds.

3. Community Colleges, except for general fund appropriations and certain federal mineral royalty money transferred for capital construction.

4. Wyoming Community Development Authority (WCDA).

5. Wyoming Deferred Compensation Plan.

### B. Basis of Accounting

The financial statements for the State of Wyoming have been prepared on the cash basis with certain exceptions. Consequently, certain revenue and the related assets are recognized when received rather than earned, and certain expenditures/expenses (including interest on long-term debt, prepaid expenditures, inventories, and accumulated, unpaid, employee benefits) are recognized when paid rather than when the obligation is incurred. In addition, fixed assets (property, plant and equipment) are recorded as expenditures when paid in all funds and are not maintained as assets in the WUAS. Consequently, account groups are not shown on the Statement of Assets, Liabilities, and Fund Equity Arising From Cash Transactions. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Specifically, the financial statements have been prepared on the cash basis with the following exceptions:

1. All funds and accounts with investments purchased by the Treasurer are reported on the accrual basis, with premiums and discounts amortized and interest accrued on a monthly basis. Investments are reported at cost or amortized value of investments.

2. All federal and other augmenting revenue recorded in the General Fund is accrued at year-end for amounts due from the federal government or other funds.

3. Amounts due to other funds at year-end are recorded as revenue and/or transfers to the fund in which the amount is due.

Data needed to convert the cash basis revenues, expenditures/expenses and other operating sources (uses) to conform with generally accepted accounting principles are not readily available and these adjustments have not been made.

Significant intra-fund transfers, which are recorded as revenue and non-expenditure or disbursement transfers at the account level have been eliminated on the combining financial statements. Significant transfers between like funds, such as governmental fund types, have been classified as operating transfers and eliminated on the combined financial statements.

**C. Fund Accounting**

In order to ensure the observation of limitations and restrictions placed on the use of resources available to the state, the accounts are maintained in accordance with the principles of fund accounting. The operations of each fund are accounted for with a separate set of self-balancing accounts recording cash and other financial resources together with related liabilities and fund balances and changes therein. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In the combined financial statements, however, funds that have similar characteristics have been combined into generic fund types grouped as required by the National Council on Government Accounting (NCGA) Statement 1. A brief description of these combined fund types as used by the State of Wyoming and the categories into which they are grouped follows.

**Governmental Funds:**

Governmental funds are those through which most governmental functions of the state are financed. The measurement focus is on changes in financial position rather than income determination. Governmental fund types of the state are:

General Fund

The General Fund is the general operating fund of the state. It is used to account for all financial resources except those required to be accounted for in another category. As the State of Wyoming has no capital outlay fund, capital expenditures are accounted for in this fund. In addition, the majority of federal grants are also accounted for in the General Fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than trust or proprietary Funds) that are legally restricted to expenditures for

specified purposes. Special revenue funds used by the state are as follows:

Earmarked Fund

This fund consists largely of professional and commercial licensing boards, water development projects and the collection and distribution of special revenues, such as federal mineral royalty and severance tax to state agencies, school districts, cities, counties and special districts.

Highway Fund

This fund records all monies received and expended for highway purposes, excluding a portion of the Highway Patrol. Funds received into this fund may be expended with the approval of the Highway Superintendent and State Highway Commission.

Game and Fish Fund

This fund accounts for all monies received and expended by the Wyoming Game and Fish Commission for control, propagation, management, protection and regulation of the state's wildlife.

University Fund

This fund accounts for all University fees and federal mineral royalty received by the University and was established by Section 6, Chapter 16, of the Session Laws of Wyoming 1974.

Permanent Land Income Fund

This fund accounts for rents and interest from grazing, agriculture and mineral prospecting leases on public lands, and includes interest derived from the investment of the Permanent Land Fund. Revenue from this fund is utilized for education and institution support.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on the State of Wyoming office building bonds and the 1981 Community College bond issue, financed by general fund appropriation and federal mineral royalties respectively.

**Proprietary Funds:**

Proprietary funds are used to account for the state's ongoing activities that are similar to those often found in the private sector. According to generally accepted accounting principles, the measurement focus on proprietary funds should be upon the determination of net income. At the current time, however, the State of Wyoming accounts for proprietary funds using the same measurement focus as it uses for governmental funds. The proprietary fund types used by the state are:

Enterprise Fund

The fund is used to account for activities of the state that are financed and operated in a manner similar to private

business which are entirely or predominately self-supporting through service charges to customers. Included in this fund type are the operations of the Wyoming Liquor Commission and various canteen funds at state institutions. Liquor Commission profits are transferred to the General Fund.

Intra-governmental Fund

This fund accounts for the financing of goods or services provided by one component unit of state government to other components of state government on a cost reimbursement basis. Examples include operations of various divisions of the Department of Administration and Fiscal Control (DAFC), the Aeronautics Commission and the Wyoming State Honor Farm.

**Fiduciary Funds:**

Fiduciary funds are used to account for assets held by the state as a trustee or agent for individuals, private organizations, other governments or other funds. According to generally accepted principles, each trust fund should be classified for accounting measurement purposes into the Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Expendable Trust Fund

This fund reflects the financial position and operation of various accounts within the Trust and Agency Fund which are accounted for measurement purposes as a governmental fund. Included in this fund are operations of (1) the Wyoming State Employees' Group Health and Life Insurance, (2) the Wyoming Workers' Compensation Division, (3) the Department of Environmental Quality's federal "super fund" grants for reclamation and subsidence projects, (4) Department of Revenue and Taxation and State Treasurer distributions of sales and other taxes to local governments, and (5) various and sundry accounts established for segregating state funds restricted to a specific purpose.

Non-expendable Trust Funds

Non-expendable trust funds reflect the financial position and operations of various accounts within the Trust and Agency Account, established for the benefit and welfare of specific institutions and their residents. In addition, other non-expendable trust funds include:

Permanent Land Fund

This fund accounts for the resources received and held as trustee of the land grants made to the state by the federal government. Proceeds from the sale of public lands, mineral royalties and other money designated by the Wyoming Constitution or Statutes is accounted for in this fund. The Act of Admission provides that such fund and its revenue is to be perpetual. Interest earned on the assets of this fund is accounted for in the Permanent Land Income or General Fund as applicable.

Permanent Mineral Trust Fund

This fund came into existence in 1974 as an amendment to the Wyoming State Constitution and is used to account for an excise tax on coal, petroleum, natural gas, oil, uranium, trona, or any other fossil fuel in the state. Chapter 120, Session Laws of 1989, diverted one half of one percent (1/2%) of the total excise tax levied on the extraction of coal from the Permanent Wyoming Mineral Trust Fund to the Budget Reserve Account for the period beginning February 24, 1989 and ending June 30, 1991. All interest earned on the fund is transferred to the General Fund yearly.

Pension Trust Fund

The pension trust fund reflects the financial position and operations of various accounts in the Trust and Agency Fund and the Retirement Fund for the various state administered retirement systems. These include the Wyoming Retirement System, the Wyoming State Highway Patrol and Game and Fish Warden Retirement System, the Volunteer Firemen's Pension System, and Paid Firemen's Pension System.

Agency Funds

Agency funds account for the receipt and disbursement of various accounts within the Trust and Agency Fund and the Federal Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, no equity balances, revenue or expenditures, are shown on the combined financial statements. Amounts in these accounts are either held for distribution to other funds, refunds to third parties, protest funds or clearing accounts related to payroll tax, employee insurance, and/or retirement contribution distributions. Revenue and/or expenditures are shown in the fund where and when such monies are distributed if applicable.

During FY 89, the disposition of the "GNMA" Account under the Treasurer's control was resolved and a portion of the funds held in this account were distributed in accordance with legislative appropriation. These distributions are reflected as revenue from the "GNMA" Account on the applicable financial statements where funds were received. In addition, a separate schedule summarizing the activities of this account is contained in the statistical section of the annual report.

**D. Budgetary Policies**

Chapter 174, Session Laws of Wyoming 1975, provides that there shall be a legislative budget session each even numbered year to consider the state budget. The budget session of the Wyoming Legislature shall commence on the second Tuesday of February of even numbered years. Supplemental appropriations may be considered at the regular session of the Wyoming Legislature.

On or before December 1 of the year preceding the year the legislature convenes in budget session, the governor shall distribute to each legislator printed copies of the state budget, covering the next biennial budget period beginning on July 1 of the ensuing year.

Budgetary control is maintained at the department level for each of its sub-budgets. Appropriation control is maintained at the program level for each department.

Budget revisions during the year, reflecting program changes (non general fund revenue, intradepartmental transfers of an administrative nature) may be effected through executive branch approval.

Unencumbered appropriations lapse at the end of the biennium except for capital outlay projects, which under current law, may be carried over indefinitely.

Statutes currently provide any reversions of General Fund appropriations shall be transferred to the budget reserve account.

The Combined Statement of Revenue and Expenditures - Budget and Actual - General Fund present comparisons of the legally adopted budget with actual data on the cash basis. Within the special revenue fund, only selected accounts within certain funds have budgets approved by the legislature on a biennial basis. Consequently, the combined financial statements only reflect budgets for the General Fund and not for other funds which may have mandated budgets for certain accounts within these funds.

**E. Cash and Investments**

Cash with Treasurer (Treasurer's Control) includes the amount on deposit with the Treasurer, less investments purchased for a specified account. All cash surpluses are invested by the Treasurer with no entry made to reduce the cash balance in each fund, as the state uses a pooled cash concept in maintaining its bank accounts. Such cash is pooled for operating and investment purposes and each fund has an equity in the pooled amount. Earnings from such investments are credited twice yearly, July and January, utilizing a formula based on the average daily balance to the applicable account and fund from the Pooled Interest Account with the Agency Fund.

Investments are recorded on the Combined Statement of Assets, Liabilities and Fund Equity arising from cash transactions only for those funds (Permanent Land, Mineral Trust) to which a specific investment is designated. Premiums and discounts are amortized, and interest is recorded on a monthly basis. The investments are reported at cost or amortized value of investments. All other state funds, excluding retirement, are pooled and invested by the State Treasurer.

On January 1, 1988, the Wyoming Retirement System entered into a master trust agreement with Chase Manhattan Bank. Retirement funds were transferred to Chase Manhattan, who as master custodian invests and accounts for retirement funds. Chase Manhattan was unable to furnish amortized cost for investments transferred to them and/or purchased after January 1. Accordingly, the retirement investments are recorded at cost value. We do not feel that there is a material difference between cost and amortized cost.

The State of Wyoming deposits are held by the state or its custodial agent in the state's name and accordingly are categorized for the level of risk assumed by the state as Category I.

The balance in cash and investments as of June 30, 1989, is as follows:

| | Retirement | Treasurer's Control |
|---|---|---|
| Cash on hand and in banks including Wyoming deposits | $ 1,172,042 | $ 245,040,374 |
| US Treasury & Agency Securities | 501,159,503 | 1,370,847,227 |
| Repurchase Agreements | | 195,484,000 |
| SBA'S | 15,625,503 | 1,078,372 |
| Corporate Bonds & Securities | 408,424,614 | 484,230,415 |
| Bonds-Public & Direct Placement | 322,626,284 | |
| Farm, Irrigation & Agricul. Loans | | 251,630,247 |
| Joint Powers Loans | | 39,922,193 |
| Mortgage Loan Pass-through Certif. | | 58,921,360 |
| Wyoming Student Loans | | 7,964,423 |
| Shoshone Water Development | | 15,000,000 |
| Wyoming Workmen's Comp | | 4,000,000 |
| Community College Bonds | | 2,795,000 |
| Small Business Assist. Act Loans | | 15,432,625 |
| Other | 44,894,838 | 1,809,000 |
| | 1,293,902,784 | 2,694,155,236 |
| Add: Net amortized premiums/discounts not recorded on WUAS | | 3,650,884 |
| Less: Outstanding Warrants | | (38,684,428) |
| | $1,293,902,784 | $2,659,121,692 |

**F. Receivables**

Accounts receivable are only recorded in the General Fund for federal grants or other augmenting monies due to reimburse amounts expended for the applicable programs.

Loans receivable are recorded in the special revenue fund for amounts advanced to school districts, counties, municipalities and special districts from severance tax and federal mineral royalty revenue for capital construction, including water development. Such loans are long term in nature, from five to fifty years in term. Consequently, advances are shown as expenditures when made and collections are recorded as revenue when received.

Due From and To Other funds are recorded to the extent that certain transactions between funds had not been paid or received as of June 30, 1989.

**G. Inventories**

Inventories are not recorded as assets in these financial statements. An expenditure or expense is recorded when inventory items are purchased. Although most component units of state government maintain inventory records, centralized statewide inventory records are not maintained.

**H. Fixed Assets**

Fixed assets are not presented in the financial statements. An expenditure or expense is recorded when cash is disbursed to purchase a fixed asset. Although the state maintains a fixed asset accounting system for equipment, it is not interfaced with the centralized state accounting system. Depreciation is not recorded in any fund.

**I. Fund Equity**

That portion of the fund equity reserved either by appropriation, encumbrance, or action of various boards or commissions for a specific future use has been segregated on the Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions. In addition, the portion of the fund balance that is not currently expendable, such as the long-term portion of loans receivable is also shown as reserved. The balance of the fund equity is shown as unreserved.

The following schedule details those amounts shown on the Combined Statement of Assets, Liabilities and Changes in Fund Equity Arising From Cash Transactions. Reserves were established for those accounts having June 30, 1989, encumbrances and/or significant carryover budgets recorded in July and August of 1989. In the expendable trust fund, budgets are not required unless funds are received through appropriation; consequently, the majority of funds shows no reserves. Reserves were also established for unspent appropriations from the budget reserve, legislative royalty impact assistance and school district grant and entitlement accounts.

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# SCHEDULE OF RESERVED FUND EQUITY
JUNE 30, 1989

| | Governmental Fund | | |
|---|---|---|---|
| | | Special Revenue | |
| | General Fund | Earmarked Fund | Game & Fish Fund |
| Reserves for Encumbrances and Continuing Appropriations: | | | |
| Encumbrances and/or Carryover Budgets | | | |
| Wyoming Coal Tax Grants | $ | $ 20,939,625 | $ |
| Government Royalty Distribution - Cities & Counties | | 23,492,325 | |
| Government Royalty - Education Loans | | 2,227,002 | |
| Government Royalty - Education Grants | | | |
| Water Development Projects | | 111,710,382 | |
| Other Encumbrances or Carryover Budgets | 42,183,258 | 2,721,060 | 681,518 |
| | 42,183,258 | 161,090,394 | 681,518 |
| Appropriations: | | | |
| Legislative Royalty Impact Account | | | |
| SL 1988 Ch 19 Local Government Borrowing | | 4,800,000 | |
| SL 1988 Ch 35 DEQ Uranium Mine Tailings | | 1,000,000 | |
| SL 1989 Ch 267 DEQ Uranium Mine Tailings | | 888,536 | |
| | | 6,688,536 | |
| Budget Reserve Account | | | |
| SL 1987 Ch 25 Interfund Borrowing | | 10,000,000 | |
| SL 1988 Ch 82 Farm Loss Reserve | | 9,026,620 | |
| SL 1989 Ch 260 School Finance Ammendments | | 19,277,500 | |
| SL 1989 Ch 267 Federal Program Overcharges | | 2,000,000 | |
| SL 1989 Ch 273 General Fund Auditor | | 58,000,000 | |
| | | 98,304,120 | |
| School District Entitlements / Grants | | | |
| SL 1988 Ch 82 Public School Foundation | | 3,000,000 | |
| SL 1989 Ch 260 School Finance Ammendments | | 19,719,929 | |
| | | 22,719,929 | |
| Oil and Gas Conservation Commission | | | |
| SL 1988 Ch 64 Pipeline Loan | | 49,833 | |
| Permanent Fund | | | |
| SL 1988 Ch 75 Pipeline Project | | | |
| SL 1988 Ch 89 Interfund Borrowing - Auditor | | | |
| SL 1989 Ch 285 Tourism Enhancement | | | |
| SL 1989 Ch 230 Sheridan Area Water Treatment | | | |
| SL 1989 Ch 149 Workmen's Compensation Funding | | | |
| GNMA Account | | | |
| SL 1989 Ch 272 General Government Appropriations | | | |
| SL 1989 Ch 283 Bear River State Park | | | |
| SL 1989 Ch 285 Tourism Enhancement | | | |
| SL 1989 Ch 286 UW Agric Facilities Cap Construction | | | |
| Environmental Quality | | | |
| SL 1989 Ch 270 Underground Storage Tanks | | | |
| Water Development Projects | | | |
| Unbudgeted Appropriations | | 40,375,778 | |
| Buy-Backs | | 110,000 | |
| | | 40,485,778 | |
| Reserve for Long-Term Loans | | 72,213,714 | |
| Reserve for Workmen's Compensation Deferred Payments | | | |
| | | 72,213,714 | |
| Total Reserves | $ 42,183,258 | $ 401,552,304 | $ 681,518 |

| Types / Fund | | | | | |
|---|---|---|---|---|---|
| University Fund | Permanent Land Income Fund | Expendable Trust Fund | Intragovernmental Fund | Enterprise Fund | Permanent Land Fund |
| $ | $ | $ | $ | $ | $ |
| | | 407,634 | | | |
| | 3,731,156 | | 1,002,596 | 1,468 | |
| | 3,731,156 | 407,634 | 1,002,596 | 1,468 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | 949,071 | | | |
| | | 949,071 | | | |
| | | | | | 250,000,000 |
| | | | | | 35,000,000 |
| | | | | | 10,000,000 |
| | | | | | 6,750,000 |
| | | | | | 16,000,000 |
| | | | | | 317,750,000 |
| 1,918,925 | | 357,250 | | | |
| | | 672,125 | | | |
| 60,000 | | 74,557 | | | |
| 5,077,829 | | | | | |
| 7,056,754 | | 1,103,932 | | | |
| | | 245,000 | | | |
| | | | | | |
| | | 8,949,060 | | | |
| | | 8,949,060 | | | |
| $ 7,056,754 | $ 3,731,156 | $ 11,654,697 | $ 1,002,596 | $ 1,468 | $ 317,750,000 |

J. Expenditures

Functional Categories

The state's expenditures have been grouped into thirteen functional categories of government for all governmental and expendable trust funds. A chart depicting these categories appears below. Certain agencies, in funds other than the General Fund, administer accounts that appear in more than one category and such expenditures are segregated by account into the applicable category.

Functional Areas of Government

GENERAL GOVERNMENT
Governor
Secretary of State
State Auditor
*State Treasurer
DAFC
Adjutant General
Aeronautics Commission
Bicentennial Commission
Emergency Management
Governor's Residence
Retirement System

EDUCATION (Elem - High)
Dept. of Education
Community College Comm.
University of Wyoming
WICHE
WHEN
U.W. Office of Develop.
*Public Lands

LABOR
Manpower Planning
Labor & Statistics
Workers' Compensation
*Employment Security C.

INSTITUTIONS
Bd. of Charities & Refm.
Women's Center
Honor Farm
Children's Home
Girls' School
Boys' School
Pioneer Home
State Hospital
Training School
Veterans' Home
Retirement Center
Penitentiary

REGULATION & LICENSING
*Revenue Department
Radiological Board
Environmental Quality
Industrial Siting
Public Service Comm.
Board of Mines
Pari-Mutuel Commission
State Examiner
Fire Prevention
Insurance Department
Board of Nursing
Oil & Gas Commission
Board of Pharmacy
Barber Examiners Board
Real Estate Commission
Board of Podiatry
Bd. of Chiropractic Ex.
Bd of Cosmetology
Bd. of Dental Examiners
Board of Embalmers
*Employment Security C.
Liquor Commission
Medical Licensing Board
Board of Optometry
Bd. Speech Pathologists
Board of CPA'S
Bd. of Physical Therapy
Bd. of Hearing Aid Spec.
Bd. of Psychologists
Bd. of Nursing Hm. Admin.
Prof. Counselors Lic. Bd.
Bd. of Outfitters
Environmental Quality Co.

JUSTICE
Public Defender
Attorney General
*Highway Department
Probation & Parole
DA - Laramie County
DA - Natrona County
County Attorneys
Office of Admin. Hearings

LIBRARIES AND MUSEUMS
Archives & Historical
Arts Council
State Library

HEALTH & SOCIAL SERVICES
Health & Social Services

NATURAL RESOURCES
Agriculture Department
Water Development Comm.
State Engineer
Geological Survey
Livestock Board
DEPAD
*Public Lands
Travel Commission
Recreation Commission
Hot Springs State Park
Game & Fish Commission

TRANSPORTATION
*Highway Department

LOCAL GOVERNMENT
*Revenue Department
*State Treasurer

JUDICIARY
Supreme Court
Law Library
Judicial Districts (17)

LEGISLATURE
Legislative Service Office

* These agencies have Accounts that appear in more than one Functional Area of Government.

**Accumulated Unpaid Vacation and Sick Pay**

**Executive Branch**

It is the state's policy to record the cost of sick leave and annual leave when paid. Accordingly, such amounts are not accrued in governmental or proprietary funds. This payment is made when an employee terminates employment with the state and the unused sick leave and annual leave is allowed to be cashed in. The amount paid for sick leave is guided by the fact that only one-half (1/2) of the unused amount is allowed to be cashed in, up to a maximum of 480 hours. The estimated accumulated amount of sick leave and annual leave for the period ending June 30, 1989, totaled $10.7 million. This amount includes the state's share of employer-paid benefits.

**Highway Department**

According to the Highway Department's June 30, 1989, financial statement, the accrued sick leave and annual leave liability was -- current liability portion -- $1.4 million, long-term liability portion -- $7.7 million.

**Other**

It should be disclosed that included in the above amount for the Executive Branch, is that portion attributable to the Judicial Branch and the Legislative Branch.

**Early Retirement Plan**

Wyoming Session Laws Chapter 186 and Chapter 71 provided for an early retirement incentive program that was available to several hundred eligible state employees during 1987 and 1988. Those employees with at least fifteen years of service and a minimum age of 55 were able to retire until September 30, 1988, with special benefits determined by employee age. Qualifying employees less than 61 years of age at retirement draw 20 percent of their regular salary in monthly payments to age 62 and a $215 monthly medical insurance contribution to age 65. Those age 61 and older receive a lump sum payment of three months regular salary and the $215 monthly medical insurance contribution to age 65. Payments to early retirees are funded from the fund and account from which the electing employee's salary has been paid prior to the election.

The gross liability of the early retirement plan for those employees electing this plan by June 30, 1988, is as follows:

| | Highway Dept. | All Other State Agencies |
|---|---|---|
| Medical Payments | $ .6 million | $1.7 million |
| Salary and FICA | 1.7 million | 2.0 million |
| TOTAL | $2.3 million | $3.7 million |

**K. Self Insurance Programs**

The State of Wyoming Department of Administration and Fiscal Control administers two insurance programs, the state self insurance program established by Wyoming Statute 1-41-103, and the local government self insurance program established by Wyoming Statute 1-

42-103. The state program is part of the special revenue (earmarked) fund and the local program is accounted for as an expendable trust fund. The state program is funded by general fund appropriations, while the local program collects a premium from each participant. Both programs provide coverage for claims which arise under the Governmental Claims Act and 42 USC 1983 actions. The limits of coverage for tort claims are $250,000 per individual and $500,000 for any occurrence; there is no limit of liability under civil rights or federal actions. There are no reinsurance provisions.

During FY89, claims of $40,608 and $14,138 were paid from the state self insurance and local self insurance, respectively. As of June 30, 1989, the estimated claims outstanding for these programs, as determined by counsel hired through DAFC, are $679,302 and $292,292. An actuary is not used.

**L. Reorganization**

Chapter 138, Session Laws 1989, established procedures and processes for reorganizing the executive branch of state government. The purpose according to this act:

> ...is to establish a framework whereby the executive branch of state government can be reorganized into a limited number of departments to ensure state resources are effectively and efficiently applied to implement program and policy established in accordance with law thereby serving the citizens of Wyoming.

According to the Wyoming Government Reorganization Act of 1989, the executive branch was to be reorganized into not more than twelve (12) principal departments, the office of the five (5) elected officials and the office of Attorney General. All departments were to be operational by July 1, 1992.

During the 1989 Legislative Session, legislation was enacted which created the Departments of Employment, Commerce, and Audit. The enabling legislation for the Departments of Employment and Commerce provided that their reorganization plan be implemented no later than July 1, 1990. The legislation creating the Department of Audit mandated that it commence operation on July 1, 1989. It's plan of operation to be subsequently approved by the Legislature during the 1990 Budget Session.

**Note 2 Long Term Debt**

The recap of the State of Wyoming's outstanding bonds is presented on the following page. These bonds, which are special obligation bonds, do not appear on the Combined Statement of Assets, Liabilities and Fund Equity Arising From Cash Transactions.

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**STATE OF WYOMING**

# STATEMENT OF OUTSTANDING BONDS

**JUNE 30, 1989**

| SPECIAL OBLIGATION BONDS | DATE OF ISSUE | MATURITY SERIALLY | RATE OF INTEREST | AMOUNT AUTHORIZED |
|---|---|---|---|---|
| University of Wyoming Facilities Revenue Bonds, Series B 1984 | 7/15/1984 | 6/1/1985 6/1/1992 | 7.00% to 9.20% | $ 11,500,000 |
| University of Wyoming Facilities Refunding Revenue Bonds, Series 1986 | 7/15/1986 | 6/1/1992 6/1/2003 | 6.125% to 7.700% | 21,368,327 |
| Capital Appreciation Bonds Discount | | | | |
| Current Interest Bonds | | | | |
| University of Wyoming Facilities Revenue Bonds, Series 1987 | 11/1/1987 | 6/1/1990 6/1/2002 | 6.10% to 8.00% | 7,600,000 |
| University Subtotal - Nonrefunded Bond Series | | | | 40,468,327 |
| University of Wyoming Dormitory and Dining Revenue Bonds, Series 1965 | 6/1/1965 | 6/1/1969 6/1/2008[2] | 3.70% to 4.50% | 9,600,000 |
| University of Wyoming Refunding and Improvement Revenue Bonds Series 1967 | 6/1/1967 | 6/1/1967 6/1/2000[2] | 3.75% to 5.75% | 24,795,000 |
| Facilities Improvement Revenue Bonds, Series 10/1/71 | 10/1/1971 | 6/1/1973 6/1/1989[2] | 4.25% to 5.00% | 2,500,000 |
| University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74 | 1/15/1974 | 6/1/1974 6/1/2000 | 5.40% | 35,260,000 |
| University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75A | 6/1/1975 | 12/1/1976 12/1/1995 | 6.00% to 8.00% | 3,230,000 |
| University of Wyoming Facilities Refunding Revenue Bonds, Series A 1984 | 5/15/1984 | 6/1/1992 6/1/1997 | 9.00% to 10.00% | 21,130,000 |
| University Subtotal - Refunded Bond Series | | | | 96,515,000 |
| UNIVERSITY TOTALS | | | | $136,983,327 |

| AMOUNT ISSUED | AMOUNT PAID | AMOUNT OUTSTANDING | *AUTHORITY<br>**SECURED BY LIEN ON |
|---|---|---|---|
| $ 11,500,000 | $ 5,550,000 | $ 5,950,000 | *Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes Annotated 1977 (Republished Edition). |
| | | | *Section 21-17-402 et seq. Wyoming Statutes Annotated 1977 (Republished Edition) (the "Bond Act") and the Constitution and laws of the State of Wyoming (the "State"). |
| 22,360,000 | | | |
| (11,341,673) | | | |
| 11,018,327 | (2,432,263)[1] | 13,450,590 | |
| 10,350,000 | | 10,350,000 | |
| | | | **The above bonds are secured by: Dormitories, apartments & other housing facilities; cafeterias, dining halls & other food service facilities; Student Union, other student activities facilities; Stores; Sales & Service Fund; University Permanent Land Fund; Government Royalty Fund. |
| 7,600,000 | | 7,600,000 | *Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes 1977, and Sections 21-14-402 through 21-14-450 Wyoming Statutes 1977, as amended. |
| 40,468,327 | 3,117,737 | 37,350,590 | |
| 9,600,000 | 9,600,000 | | *Ch. 81, S.L. 1965 |
| 24,795,000 | 24,795,000 | | *Ch. 206 & 225, S.L. 1967 |
| 2,500,000 | 2,500,000 | | *Ch. 37 & 63, S.L. 1971 |
| 35,260,000 | 17,230,000 | 18,030,000 | *Ch. 206, S.L. 1967 |
| 3,230,000 | 1,605,000 | 1,625,000 | *Ch. 182, S.L. 1975 |
| 21,130,000 | | 21,130,000 | *Sections 21-17-437 Wyoming Statutes Annotated, 1977 |
| | | | **The above Bonds were refunded in January 1974, June 1984, and August 1986, and are now secured by Government Securities held in escrow. |
| 96,515,000 | 55,730,000 | 40,785,000 | |
| $136,983,327 | $58,847,737 | $ 78,135,590 | |

[1]Amortization of Discount
[2]Prior Redemption Call December 1, 1988

**STATE OF WYOMING**

# STATEMENT OF OUTSTANDING BONDS

**JUNE 30, 1989**

| SPECIAL OBLIGATION BONDS | DATE OF ISSUE | MATURITY SERIALLY | RATE OF INTEREST | AMOUNT AUTHORIZED |
|---|---|---|---|---|
| Wyoming Capital Facilities Bonds, Series A[1,2] | 8/1/1977 | 1/1/1978 | N.I.C. 4.925% | $100,000,000 |
| State Totals Nonrefunded Bond Series | | | | 100,000,000 |
| Total All Nonrefunded Bond Series | | | | 140,468,327 |
| Total All Refunded Bond Series | | | | 96,515,000 |
| Total All Bonded Debt | | | | $236,983,327 |

[1]Chapter 159,S.L.,1979,39-6-306(b) (i) and (ii), (c) and (d) repealed.
[2]Funded with Escrow Account, Chapter 48, S.L. 1978.

| AMOUNT ISSUED | AMOUNT PAID | AMOUNT OUTSTANDING | *AUTHORITY<br>**SECURED BY LIEN ON |
|---|---|---|---|
| | | | *Ch. 155, Sec. 1(d), S.L. 1977 |
| $ 27,645,000 | $23,630,000 | $ 4,015,000 | **Rental Income and Excise Tax Revenue. |
| 27,645,000 | 23,630,000 | 4,015,000 | |
| 68,113,327 | 26,747,737 | 41,365,590 | |
| 96,515,000 | 55,730,000 | 40,785,000 | |
| $164,628,327 | $82,477,737 | $ 82,150,590 | |

## Note 3 Lease Commitments

### Operating Leases

The state has entered into various operating leases for land, buildings and equipment. All leases contain termination clauses which provide for cancellation after 90 days written notice to lessors. Each lease is for a fiscal year unless otherwise negotiated during the fiscal year. The lease would then run until fiscal year end.

Also, each lease contains a fiscal funding clause indicating that continuation of the lease is subject to funding by the legislature.

According to representatives of the Department of Administration and Fiscal Control-Leasing, real property rental expenses for the fiscal year ended June 30, 1989, totaled $1,380,834.

### Capital Leases

The state has outstanding one capital lease. This lease pertains to the Laramie County D-PASS Office Building, is payable in annual installments of $36,151, and has four payments remaining totaling $144,607.

### Lease/Purchase

The Department of Administration and Fiscal Control-Division of Data Services has obtained several pieces of equipment through the lease/purchase arrangement. As of June 30, 1989, outstanding lease/purchase obligations totaled $3,679,254.

## Note 4 Pensions

### Plans

There are four pension plans being administered by the State Retirement Board, and all are defined benefit-contributory plans. The four plans which comprise the Retirement System include:

-- Wyoming Retirement Plan;

-- Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan;

-- Volunteer Firemen's Pension Plan; and

-- Paid Firemen's Pension Plan.

Information presented on the individual plans has been compiled from the State Retirement Board's annual reports, the respective Wyoming retirement statutes and the actuarial reports of valuation.

### Wyoming Retirement Plan

The Wyoming Retirement Plan covers substantially all employees of the state and of the public school system of Wyoming who are not covered under any other state or local retirement plan. The plan also covers employees of those political subdivisions which have elected to participate in the plan.

Employees of colleges and universities may participate in either the Wyoming Retirement Plan or the Teacher's Insurance Annuity Association/College Retirement Equity Fund. (Dual coverage is not permitted.)

The plan requires 11.25 percent of the participant's salary to be contributed to the plan, paid in a contribution ratio determined by the employer. Eligibility for benefits is the attainment of age 50, with at least 4 years of service, or any age with at least 25 years of service. Benefits are actuarily reduced for retirement prior to age 60.

Employees with more than 4 years of service and who terminate prior to normal retirement may either withdraw their contributions and earned interest, or elect to allow the contributions to remain in the plan and be eligible for retirement benefits at age 50.

It should be noted that employees terminating with less than four years service must withdraw their contributions and earned interest.

**Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan**

This retirement plan covers sworn officers of the Wyoming State Highway Patrol and law enforcement officers employed by the Game and Fish Department who have not elected coverage under the Wyoming Retirement Plan.

This plan requires participants to contribute 11.02 percent of their salary to the plan and the state is required to contribute 11.33 percent of each participant's salary.

**Volunteer Fireman's Pension Plan**

This plan covers volunteer firemen who elect to participate in the plan.

Participants in this plan contribute a fixed monthly amount which may or may not be paid by the political subdivision. The state contributes 40 percent of the gross fire insurance premium tax into the fund.

**Paid Fireman's Pension Plan**

The Paid Firemen's Pension Reform Act of 1981 transferred administration of this program to the State Retirement Board. The Act also provides that specific appropriations be made to accomplish two goals:

-- Amortize a $43,725,300 unfunded liability over a 20-year period; and

-- Provide state participation in the normal costs of Paid Firemen's pension benefits.

The current amortization payment is $2,090,000 per fiscal year. The 1987-88 biennial appropriation funded the sixth and seventh payments.

The state's share of normal pension costs for fiscal year 1987 was $1,555,463 and was $1,633,236 for fiscal year 1988. This contribution represents 22.5 percent of the participant's salary, which is based upon a fireman first class salary.

**Judicial Retirement Plan**

W.S. 5-1-106 sets forth the retirement provisions for judges of the Supreme Court and District Courts. Eligibility is based upon attained age and years of service as a district judge or supreme court judge.

W.S. 5-1-106(b) provides that retired judges shall receive as a maximum a lifetime annual pension of fifty (50) percent of the salary currently authorized by law for judges of the court from which they retired.

W.S. 5-1-106(g) allows a retired judge to select additional forms of retirement benefits, which shall be the actuarial equivalent of the allowance to which the retired judge would otherwise be entitled to.

The state funds the retirement benefits of the Supreme Court and District Courts from General Fund appropriations on a pay-as-you-go basis.

County Court judges are covered under the Wyoming Retirement Plan.

**Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Retirement Plan**

Information presented is as of January 1, 1989, (date of most recent actuarial valuation). The actuarial valuation was made in accordance with generally accepted actuarial principles.

The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming Retirement Act.

**Investment Yield**

The actuarial calculations are based upon the assumption that the effective yield on the assets of the Wyoming Retirement Plan will be 7.50 percent per year.

**Salary Increases and Inflation**

The long-term salary increase assumption used in the actuarial valuations is 6.00 percent per year. This assumes the underlying salary increase attributable to merit, promotion and longevity is 1 percent (which according to the actuary has proven reasonable for large groups of public employees) and that the portion attributable to future "standard of living" salary increases at 1/2 percent. This, then, allows for an inflation rate of 4.50 percent (6.00 percent less 1.00 percent less 0.50 percent), which allows for a

long-term "real" rate of return of 3.00 percent. The actuaries, too, believe this is a realistic measure of the expected long-term return of a diversified investment portfolio.

**Covered Payroll**

As of December 31, 1988, the covered payroll totalled $681,101,000.00. This resulted in an employee cost of $37,937,000.00 based on a contribution rate of 5.57 percent; and an employer cost of $37,124,000.00 based on a contribution ratio of 5.45 percent.

**Actuarial Cost Method for Funding Benefits**

The entry age normal cost method is utilized for funding benefits. This method yields a cost which will remain relatively level as a percentage of the participating payroll.

Under the entry age normal method, the total contribution requirement has three components: an annual normal cost, an allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

**Unfunded Accrued Liability - Wyoming Retirement Plan**

The normal cost payments are not sufficient to finance the benefits program because credit is given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability was also created by changes in the benefits, actuarial assumptions, funding methods, and by experience, which differs from that projected by the actuarial assumptions.

The cost of the unfunded liability is born by the employer and comprises 1.27 percent of the employer's contribution rate. This cost is being amortized over 40 years. As of January 1, 1989, the unfunded liability totaled $192,518,000, and 35 years remained to be amortized.

**Funding Status - Wyoming Retirement System**

In November 1986, the Governmental Accounting Standards Board (GASB) published Statement No. 5 requiring certain disclosures on pension plans, for years beginning in 1987. Its requirements include computation of the pension benefit obligation, or PBO.

Prior to 1987, present value of benefits was calculated under the guidance of the Financial Accounting Standards Board (FASB) Statement No. 35. The present value of benefits is shown under both methods in the following table:

| Participant Category | Present Value of Benefits for: FASB No. 35 | GASB No. 5 |
|---|---|---|
| Retirees and beneficiaries | $ 389,502,000 | $ 389,502,000 |
| Inactive vested participants | 69,272,000 | 69,272,000 |
| Actively-employed participants | 558,002,000 | 691,017,000 |
| TOTAL | $1,046,776,000 | $1,149,791,000 |

The ratios of assets to these present values are measures of funding status. As of January 1, 1989, the actuarial asset value of $1,141,592,000 represented 109.06 percent of the FASB amount and 99.29 percent of the GASB amount. The funding ratio on a FASB basis was 107.14 percent, as of January 1, 1988. This ratio would be higher if the market value of assets ($1,155,985,000) was used instead of the actuarial value.

**Valuation of Assets - Wyoming Retirement System**

As of December 31, 1988, the net assets totaled $1,153,985,431 at market value, compared to $1,024,846,745 a year earlier. However, for actuarial valuation purposes, assets are taken at a different value.

Effective January 1, 1986, the State Retirement Board approved a valuation basis that adjusts to market value gradually:

> "Asset values are, each year, written up or down toward their market value by adding in 20 percent of the difference between the year-end market value and the actuarial value as of the end of the previous year. That starting figure is adjusted for the new money that becomes available for investment during the year (contributions plus investment income less disbursements). The resulting actuarial value, in any event, is not to be less than 80 percent, nor more than 120 percent of current market value."

As a result of applying the above valuation process to the asset holdings, the actuarial asset value is $1,141,592,000, compared to the same valuation basis of $1,016,001,000 a year ago, or a 12 percent increase.

This actuarial valuation method was chosen so as to "smooth" out market fluctuations. This procedure treats realized and unrealized capital gains or losses equally. In other words, the sale of a security-either at a gain or loss-has no effect on the value of assets for actuarial purposes. If the market value has gone up, the increase is gradually reflected in the value of the fund's assets; it does not have to be sold for the appreciation to be "realized."

**Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming-Paid Firemen's Retirement Fund**

There are two plans within this system. "Plan A" applies to members hired prior to July 1, 1981, and receive benefits defined by W.S. 15-5-201 through 15-5-210. "Plan B" applies to members hired on or after

July 1, 1981. Earlier hires may elect the "Plan B" coverage. Benefits are as set forth in W.S. 15-5-401 through 15-5-422.

The actuarial valuation is determined every other year. The latest date of valuation is January 1, 1988. The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the fund in accordance with the benefit provisions of the Wyoming Paid Firemen's Retirement Fund.

**Investment Yield**

The actuarial calculations are based on the assumption that the effective yield on the assets of the fund will be 7.50 percent per year.

**Salary Increases and Inflation**

Because the retirement benefits provided by the fund are based on the maximum salary of a fireman first class (Plan A), or the highest three-year average salary (Plan B), increases in salary have a major effect on contribution requirements.

The long-term individual salary increase assumption used in the valuation is 6.00 percent. This allows provisions for 1 percent to merit, promotion and longevity, and .50 percent to "standard of living" adjustments and a 4.50 percent inflation factor.

The 4.50 percent inflation allows for a "real" growth rate of 3.00 percent, which the actuaries believe is a realistic measure of the expected long-term return of a diversified investment portfolio.

Please note that Plan A benefits are based on the maximum salary of a fireman first class. This base salary will be unaffected by individual merit, promotion, and longevity, thus, a long-term increase of 5.00 percent rather than 6.00 percent has been used.

**Funding Method**

For purposes of determining pension costs, the actuarial cost method, known as the entry age normal cost method has been used. This method is used in situations where a cost is desired, which will remain relatively level as a percentage of the participating payroll.

Under this method, the total contribution requirement has three components: an annual normal cost, an operating expense component, and a payment with respect to the unfunded actuarial accrued liability.

**Actuarial Valuation of Plan A and B, Separately**

The scheduled funding for Plan A comes from four sources as follows:

-- the employer and the state are scheduled to contribute a total of 43.5 percent of the maximum salary of a fireman first class (MSFFC) for each active participating fireman. Of this total, the state is scheduled to contribute 22.5 percent of each fireman's salary with the employer contributing the balance;

-- member contributions equal 8 percent of actual salary, up to the MSFFC;

-- the state is scheduled to contribute $2,090,000 per year over a 20-year period. As of the valuation date, December 31, 1987, 13 payments remained to be paid; and

-- Plan A receives an allocation of 50 percent of fire insurance premium taxes, which was projected at $410,000 for 1988.

**Unfunded Liability**

The plan has, as of December 31, 1987, (date of latest valuation) an unfunded liability of $25,561,500. Contributions now exceed the actuarial requirements for normal costs, expenses, and amortization of the unfunded actuarial accrued liability. The improvement in the plan (elimination of deficiency) is attributable to investment gains, lower salary increases than assumed, and lower increases to retirees than anticipated.

**Plan B**

As of the valuation date December 31, 1987, the plan assets exceeded the actuarial accrued liability so no unfunded actuarial accrued liability exists.

**Valuation of Plan A & B Combined**

The total unfunded accrued liability of the two plans combined is $24,513,000, as of the latest valuation date (December 31, 1987).

**Funding Status**

The chart below shows the present value of accrued benefits as of December 31, 1987. These amounts have been calculated in accordance with provisions of Financial Accounting Standards Board Statement No. 35, and Governmental Accounting Standards Board Statement No. 5.

| | Present Value of Benefits for Plan A & B: | |
|---|---|---|
| Participant Category | FASB No. 35 | GASB No. 5 |
| Retirees and beneficiaries | $31,651,000 | $31,651,000 |
| Actively-employed participants | 27,717,600 | 32,112,500 |
| TOTAL | $59,368,600 | $63,763,500 |

The actuarial asset value as of January 1, 1988, ($44,282,300) represented approximately 74.59 percent of the present value of accrued benefits under FASB. This compares to 51.2 percent as of January 1, 1986.

**Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan**

Information presented is as of January 1, 1987, (date of most recent actuarial valuation). This valuation was made in accordance with generally accepted actuarial principles.

The purpose of the valuation according to the actuary's report was to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Act (W.S. 31-3-101 to 31-3-121).

**Cost Method**

The actuarial cost procedure, known as the entry age normal cost method, has been used for funding all benefits. Under this method, the contribution requirement has three components: normal annual cost, allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

The normal cost is that percentage of pay required over each employee's period of covered employment to fund the total expected benefits.

The normal cost is not sufficient to finance the benefit program because credit has been given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability has resulted from changes in benefits, actuarial assumptions, funding methods and experience which differed from projections.

The unfunded actuarial accrued liability as of January 1, 1987, totaled $9,186,100. This liability is currently being amortized over a period of 31 years, as of the valuation date.

**Contribution Rate**

The total employee and employer cost is 15.72 percent as a cost of salaries. The employee share is 11.02 percent. The employer share is 4.70 percent. Currently, one-third of the employee contribution rate of 11.02 percent is paid (subsidized) by the employer.

**Funding Status**

According to the actuary's report, there are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets; another measure is the present value of projected benefits.

The Governmental Accounting Standards Board (GASB) requires that disclosure of the pension benefit obligation (PBO) be made per GASB Statement No. 5. The PBO includes projections of salary increases,

but prorates all potential future occurrences for service as of the determination date. The PBO is shown below:

| Participant Category | PBO |
|---|---|
| Retirees and beneficiaries | $ 9,650,300 |
| Inactive vested participants | 4,400 |
| Active participants | 13,531,500 |
| TOTAL | $23,186,200 |

The ratio of assets to these present values are measures of funding status. As of January 1, 1987, the actuarial asset value of $14,969,200 represented 64.56 percent of the total present value of projected benefits. This corresponding percentage for January 1, 1985, was 54.03 percent. The ratio would be higher if the market value of assets ($16,007,400) were used instead of the actuarial value. This measure of funding status is useful only when it is followed over time to see periodic changes.

**Assets**

According to the actuary's report, the net assets of this system had a market value of $16,007,377 as of December 31, 1986, compared to $10,932,843 two years earlier. This represents an increase of 46 percent. However, assets for actuarial purposes are valued somewhat differently.

Effective January 1, 1986, the Retirement Board approved the following valuation basis:

> "Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years."

As of January 1, 1987, the valuation has recognized 40 percent of the appreciation, which occurred in 1985 and 20 percent of the appreciation occurring in 1986. There remains $1,038,168 of appreciation not yet recognized, which will be rolled into the assets and investment income over the next few years.

The amount of write-up or write-down, which reflects changing market values, is considered part of the investment income for the year. This procedure treats realized and unrealized capital gains or losses equally.

Assets at cost totaled $15,163,676 as of December 31, 1986.

**Investment Yield**

Actuarial calculations are based on an effective yield of 7.50 percent. With an allowance for inflation of 4.50 percent, the real rate of return is projected to be 3.00 percent, which according to the actuary's report, is a realistic measure of the expected long-

term return of a diversified investment portfolio.

Salary adjustments and cost-of-living adjustments over time are projected at 1 percent and 1/2 percent respectively. The actuary's report also believes these estimates to be reasonable for large groups of public employees.

**Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Volunteer Firemen's Pension Plan**

Information presented is as of January 1, 1989. The actuarial valuation was made in accordance with generally accepted actuarial principles.

Actuarial assumptions include:

-- Entry age normal cost method to calculate actuarial values; and

-- Investment yield of 7.50 percent allowing for 4.50 percent inflation and a long-term "real" investment return of 3 percent.

Contributions are from members who may either contribute $5 or $10 per month, and from the state which contributes 40 percent of fire insurance premium taxes on Wyoming business.

**Unfunded Actuarial Accrued Liability**

This plan currently has assets which exceed the actuarial accrued liability. There is no unfunded actuarial accrued liability. This excess $1,339,500 is being amortized over a period of 12 years as of January 1, 1989.

**Funding Status**

There are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets. Another measure is the present value of projected benefits. This calculation is presented here. It was computed in accordance with Government Accounting Standards Board (GASB) Statement No. 5.

The primary emphasis of GASB No. 5 is the computation of the pension benefit obligation, or PBO. The PBO for this plan is the same as the present value of accrued benefits given in prior valuation. The PBO is as follows:

| Participant Category | Pension Benefit Obligation |
|---|---|
| Retirees, beneficiaries, and inactive vested participants | 1,851,000 |
| Current Employees: | |
| Employee contributions with interest | 1,000,100 |
| Employer financial vested | 80,700 |
| Employer financial nonvested | 3,512,700 |
| TOTAL | $6,444,500 |

The ratio of assets to PBO is one measure of funding status. As of January 1, 1989, the actuarial asset value of $9,455,000 represented 147 percent of the total present value of projected benefits. This ratio would be lower if the market value of assets ($8,856,300) were used instead of the actuarial value.

This measure of funding status is useful only when it is followed over time to see periodic changes.

**Valuation of Assets**

As of December 31, 1988, net assets totaled $8,856,258, at market value, compared to $7,412,623 two years earlier - a 19.5 percent increase.

However, assets are taken at a somewhat different value for the actuarial valuation. This is because of the Retirement Board's action relative to asset valuation that adjusts to market gradually. The policy states:

> Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years.

As a result of this policy, there remains $598,755 of depreciation not yet recognized which will be rolled into the assets and investment income over the next few years. The actuarial asset valuation then produces an asset value totaling $9,455,013 as of January 1, 1989.

**Deferred Compensation Plan**

The state offers its employees a deferred compensation plan, created in accordance with Section 457 of the Internal Revenue Code (26USC 457).

The plan, available to all employees, provides that an employee may defer up to the maximum of $7,500.00, or twenty-five (25) percent of gross compensation. All costs of administering and funding these programs are the responsibility of plan participants.

All amounts of employee compensation deferred under this plan, and all income attributable to such amounts are, until made available to the employee or other beneficiary, solely the property of the state, subject only to claims of the state's general creditors. The state believes it is unlikely, however, that it will use these assets to satisfy such claims in the future. Accordingly, they have not been presented in the accompanying financial statements.

The plan had assets attributable to state participant deferrals and earnings on those deferrals totaling $50.7 million, as of June 30, 1989.

Note 5 Contingent Liabilities

The state, its officers and employees are defendants in various significant lawsuits. Legal counsel for the state, as well as its various authorities and agencies, have reviewed the amount of probable loss, if any, to the state in these matters.

Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

Further, the state is involved in the settlement of insurance premium taxes and severance taxes paid in protest. An unfavorable settlement of these cases could result in the state having to refund those monies paid in protest. This totals, as of June 30, 1989, $7.6 million in premium taxes, and $14.8 million in old mineral severance tax protest payments. Chapter 254 Session Laws 1989 appropriated five hundred thousand dollars ($500,000) from the protested severance tax monies to alleviate unemployment and poverty on the Wind River Indian Reservation. Chapter 145 Session Laws 1989 appropriated two million dollars ($2,000,000) from the protested severance tax monies to assist in the Wind River Water Project.

Other - the state has custodial responsibility of the U.S. Department of Agriculture food stamp coupons, for which the state is liable in the event of loss. The inventory on hand as of June 30, 1989, approximates $4.7 million.

Federal Grants

The State receives federal grants which are subject to review and audit by the grantor agencies. Although these audits could result in expenditure disallowances. Under the terms of the grants, it is believed that required reimbursements would not have a material effect on the financial statements.

COMBINING FINANCIAL STATEMENTS/SCHEDULES

## GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

Funds included:

General Fund - To account for all governmental financial resources except those required to be accounted for in another fund.

Special Revenue Fund - To account for the proceeds of specific revenue sources restricted to expenditures for specific purposes. Includes the Earmarked, Highway, Game and Fish, University, and the Permanent Land Income Fund.

Debt Service Fund - To account for resources accumulated for payment of principal and interest on long-term obligations.

Expendable Trust Fund - To account for assets held by the state in a trustee capacity, where the assets and earnings may be expended. Includes the operations of Workmen's Compensation, Employee Health and Life Insurance, various Environmental Quality federal programs, Revenue and Taxation tax distribution accounts and various and sundry accounts established for segregating state funds.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - All Special Revenue Funds
  - Earmarked Fund only
  - Expendable Trust Fund

Supplementary Schedules
- Statement of Expenditures and Encumbrances Compared with Authorizations
  - General Fund
  - Earmarked Fund
  - Permanent Land Income Fund
- Statement of Receipts and Disbursements (by account)
- General Fund Appropriation Control
- Wyoming Water Development - Balance Sheet
- Wyoming Water Development - Statement of Appropriations and Expenditures

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Earmarked Fund | Highway Fund | Game & Fish Fund |
|---|---|---|---|
| Revenue Collected: | | | |
| Property Taxes | $ 79,633,127 | $ | $ |
| Gas Taxes | | 17,858,468 | |
| Special Fuel License Taxes | | 9,752,435 | |
| Sales, Use & Excise Tax | 1,741,671 | | |
| Severance Taxes - Coal | 41,653,979 | 17,326,413 | |
| - Trona | 3,493,751 | 898,393 | |
| - Uranium | 1,051,290 | 270,332 | |
| - Stripper Oil | 1,307,924 | 1,033,197 | |
| - Oil | 10,205,297 | 8,125,931 | |
| - Gas | 7,749,494 | 6,199,596 | |
| Other Taxes | 882,352 | 16,807,049 | |
| Hunting & Fishing Licenses | | | 13,064,659 |
| Wild Life Conservation Stamp | | | 984,858 |
| Other Licenses, Permits & Regulatory | 714,040 | 17,732,496 | 110,136 |
| Fines, Forfeitures and Penalties | 2,655 | 246,502 | 7,637 |
| Income From Land | 31,287 | 1,105 | 9,230 |
| Federal Mineral Royalty | 93,017,782 | 53,833,088 | |
| Pooled Fund Interest | 28,518,453 | 6,133,538 | 3,438,652 |
| Other Investment Income | 707,823 | | 1,650 |
| Student Fees | | | |
| Athletic Income | | | |
| Other Charges for Sales & Services | 1,515,214 | 6,428,461 | 1,159,495 |
| Local Governments / School Recapture | 15,245,477 | 2,125,292 | 68,298 |
| Private Sources | | | |
| Loan Repayments | 495,170 | | |
| Inter-Agency | 30,760 | 403,071 | 1,105 |
| Inter-Agency GNMA | 2,781 | 5,509,153 | 35,583 |
| Refunds and Stale Dates - Prior Year | 16,675 | 3,678 | 133,079 |
| Federal Receipts | 12,555,031 | 71,959,461 | 6,710,767 |
| Non-Revenue Receipts | 4,099,856 | 1,604,522 | (45,998) |
| Total Revenue Collected | 304,671,889 | 244,252,181 | 25,679,151 |
| Expenditures Paid: | | | |
| General Government | 929,758 | | |
| Higher Education | 1,362,469 | | |
| Elementary & Secondary Education | 218,438,863 | | |
| Regulation & Licensing | 4,439,471 | | |
| Labor | 16,864,471 | | |
| Natural Resources - Water Development | 50,448,936 | | |
| - Game & Fish | | | 23,554,634 |
| - Economic Development | 6,180,736 | | |
| - Other | 2,093 | | |
| Libraries & Museums | 8,543 | | |
| Health & Social Services | 196,218 | | |
| Highway Department | | 235,165,817 | |
| Local Government | 24,779,305 | | |
| Total Expenditures Paid | 323,650,863 | 235,165,817 | 23,554,634 |
| Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers | (18,978,974) | 9,086,364 | 2,124,517 |
| Operating Transfers In (Out): | | | |
| To General Fund | (72,476,469) | (8,617,987) | (250,781) |
| From General Fund | 26,432,433 | 8,762,956 | 8,054 |
| To Earmarked Fund | | (58,706) | |
| From Earmarked Fund | | 45,632 | 1,151 |
| To University Fund | (18,821) | | |
| From University Fund | | | |
| From Permanent Land Income Fund | | | |
| To Federal Fund | | | |
| To Expendable Trust Fund | (17,693,177) | | |
| From Expendable Trust Fund | 153,303 | | |
| To Debt Service | | | |
| From Debt Service | | | |
| To Highway Fund | (10,727,944) | | |
| From Highway Fund | 58,706 | | |
| To Agency Fund | (29,764) | | (50,613) |
| To Game & Fish Fund | (1,151) | | |
| Total Operating Transfers In (Out) | (74,302,884) | 131,895 | (292,189) |
| Excess (Deficit) of Revenues Collected Over Expenditures Paid | $ (93,281,858) | $ 9,218,259 | $ 1,832,328 |

| University Fund | Permanent Land Income Fund: Higher Education | Permanent Land Income Fund: Elem. & Sec. Education | Permanent Land Income Fund: Institutions | Intra-Fund Eliminations | Total: June 30, 1989 | Total: June 30, 1988 |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ 79,633,127 | $ 76,833,357 |
| | | | | | 17,858,468 | 18,333,183 |
| | | | | | 9,752,435 | 8,695,474 |
| | | | | | 1,741,671 | 1,716,209 |
| | | | | (9,465,425) | 49,514,967 | 40,885,671 |
| | | | | (898,393) | 3,493,751 | 2,157,046 |
| | | | | (270,332) | 1,051,290 | 107,867 |
| | | | | | 2,341,121 | 1,478,601 |
| | | | | | 18,331,228 | 13,110,724 |
| | | | | | 13,949,090 | 6,153,496 |
| | | | | | 17,689,401 | 16,342,156 |
| | | | | | 13,064,659 | 13,243,414 |
| | | | | | 984,858 | 1,018,674 |
| | | | | | 18,556,672 | 18,313,173 |
| | | 1,158 | | | 257,952 | 215,048 |
| | 117,274 | 7,333,740 | 223,634 | | 7,716,270 | 8,619,888 |
| 11,817,019 | | | | | 158,667,889 | 148,410,489 |
| 752,640 | 1,130,604 | 11,083,746 | 2,267,910 | (48,161) | 53,277,382 | 61,001,459 |
| | 206,299 | 48,396,931 | 4,509 | | 49,317,212 | 24,553,552 |
| 10,539,984 | | | | | 10,539,984 | 9,469,729 |
| 1,465,435 | | | | | 1,465,435 | 1,550,895 |
| 231,958 | | 504,307 | | | 9,839,435 | 6,545,615 |
| | | | | | 17,439,067 | 13,044,247 |
| | | | | | | 554,535 |
| | | | | | 495,170 | 1,646,774 |
| | | | | | 434,936 | 487,689 |
| 7,056,589 | 324,773 | 4,469,994 | | | 17,398,873 | |
| | | 41 | | | 153,473 | 20,204 |
| | | | | | 91,225,259 | 90,356,159 |
| | | | | | 5,658,380 | 1,605,224 |
| 31,863,625 | 1,778,950 | 71,789,917 | 2,496,053 | (10,682,311) | 671,849,455 | 586,470,552 |
| | | | | | 929,758 | 1,290,720 |
| 4,061,283 | | | | | 5,423,752 | 7,119,260 |
| | | 53,798,553 | | | 272,237,416 | 277,794,830 |
| | | | | | 4,439,471 | 4,292,546 |
| | | | | | 16,864,471 | 15,056,083 |
| | | | | | 50,448,936 | 76,989,885 |
| | | | | | 23,554,634 | 20,560,977 |
| | | | | | 6,180,736 | 6,725,462 |
| | | | | | 2,093 | 384,109 |
| | | | | | 8,543 | 7,792 |
| | | | | | 196,218 | 193,044 |
| | | | | | 235,165,817 | 224,268,823 |
| | | | | | 24,779,305 | 24,231,699 |
| 4,061,283 | | 53,798,553 | | | 640,231,150 | 658,915,230 |
| 27,802,342 | 1,778,950 | 17,991,364 | 2,496,053 | (10,682,311) | 31,618,305 | (72,444,678) |
| (17,832,456) | (1,492,732) | | (2,563,505) | | (103,233,930) | (106,305,005) |
| | | | | | 35,203,443 | 42,159,537 |
| | | | | | (58,706) | |
| 18,821 | | | | | 65,604 | |
| | (220,314) | | | | (239,135) | |
| 220,314 | | | | | 220,314 | |
| | | | | | | (1,569,959) |
| | | | | | (17,693,177) | (10,523,380) |
| | | | | | 153,303 | 440,888 |
| | | | | | | 59,222 |
| | | | | 10,682,311 | (45,633) | |
| | | | | | 58,706 | |
| | | | (2,971) | | (83,348) | |
| | | | | | (1,151) | |
| (17,593,321) | (1,713,046) | | (2,566,476) | 10,682,311 | (85,653,710) | (75,738,697) |
| $ 10,209,021 | $ 65,904 | $ 17,991,364 | $ (70,423) | $ | $ (54,035,405) | $ (148,183,375) |

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID

## SPECIAL REVENUE FUND TYPE - EARMARKED FUND

FOR THE YEAR ENDED JUNE 30, 1989

| | Higher Education | Elementary & Secondary Education | Boards | Regulatory | Local Government |
|---|---|---|---|---|---|
| Revenue Collected: | | | | | |
| Property Taxes - General | $ | $ 73,957,295 | $ | $ | $ |
| Other Property Taxes | | 4,898,814 | | 777,018 | |
| Sales, Use and Excise Taxes | | | | 1,632,591 | |
| Gas Tax | | | | | |
| Severance Taxes - Coal | 1,577,571 | 4,732,713 | | | |
| - Trona | 149,732 | 449,197 | | | |
| - Uranium | 45,055 | 135,166 | | | |
| - Stripper | | | | 16,427 | |
| - Oil | | | | | |
| - Gas | | | | | |
| Oil and Gas Conservation Tax | | | | 713,991 | |
| Para-Mutuel Assessment | | | 168,361 | | |
| Licenses, Permits & Regulatory | | | 693,790 | 20,250 | |
| Fines, Forfeitures & Penalties | | | 2,655 | | |
| Interest - Municipalities & Corporate | | 202,354 | | | 75,024 |
| Other Income from Property & Land | | | | 28,837 | 1,250 |
| Pooled Interest | 46,266 | 3,095,446 | 148,500 | 376,149 | 5,433,637 |
| Federal Mineral Royalties | | 83,156,802 | | | 9,307,164 |
| Charges for Sales & Service | | | 250,314 | 659,411 | |
| Local Governments / School Recapture | | 14,788,307 | 2,792 | 780 | |
| Loan Repayments | | | | | 228,319 |
| Intergovernmental | | | | 27,180 | |
| Refunds and Stale Dates - Prior Year | | | 1,111 | 571 | |
| Federal Receipts | | | 8 | 395,890 | |
| Non-Revenue Receipts | | 422,523 | (111,303) | (51,596) | 3,775,645 |
| Total Revenue Collected | 1,818,624 | 185,838,617 | 1,156,228 | 4,597,499 | 18,821,039 |
| Expenditures Paid: | | | | | |
| Personal Services | | | 593,228 | 1,938,246 | |
| Supportive Services | | | 336,562 | 494,024 | |
| Restrictive Costs & Services | | | 48,713 | 226,088 | |
| Grants & Aid Payments | 1,361,924 | 218,438,863 | | 43,792 | 24,779,305 |
| Capital Expenditures | | | | | |
| Non-Operating Expenditures | | | 16,072 | 210,154 | |
| Contractual Services | 545 | | 215,531 | 317,061 | |
| Total Expenditures Paid | 1,362,469 | 218,438,863 | 1,210,106 | 3,229,365 | 24,779,305 |
| Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers | 456,155 | (32,600,246) | (53,878) | 1,368,134 | (5,958,266) |
| Operating Transfers In (Out): | | | | | |
| From General Fund | | 15,538,738 | 60,000 | | |
| To General Fund | | | (42,798) | (1,400,507) | |
| From Expendable Trust | | | | | |
| To Expendable Trust | | | | | (17,600,000) |
| From Debt Service | | | | | |
| To Debt Service | | | | | |
| To Highway Fund | | | | (6,511) | |
| From Highway Fund | | | | 58,706 | |
| To Agency | | | | | |
| From Game & Fish | | | | | |
| To Game & Fish | | | | | |
| To University Fund | | | | | |
| To Federal Fund | | | | | |
| From Earmarked Fund | 545 | 15,600,000 | 92,190 | 17,275 | |
| To Earmarked Fund | | (15,600,000) | (10,275) | (99,190) | |
| Total Transfers In (Out) | 545 | 15,538,738 | 99,117 | (1,430,227) | (17,600,000) |
| Excess (Deficit) of Revenue Collected Over Expenditures Paid | $ 456,700 | $ (17,061,508) | $ 45,239 | $ (62,093) | $ (23,558,266) |

| Water Development | Employment Security Commission | Reserves or Flow-Through | Other Earmarked | Intra-Fund Eliminations | Total June 30, 1989 | Total June 30, 1988 |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ 73,957,295 | $ 163,528,068 |
| | | | | | 5,675,832 | 11,980,742 |
| | | | 109,080 | | 1,741,671 | 3,361,443 |
| | | | | | | 130,126 |
| 15,526,962 | | 26,127,017 | | (6,310,284) | 41,653,979 | 85,945,071 |
| | | 3,493,751 | | (598,929) | 3,493,751 | 3,555,769 |
| | | 1,051,290 | | (180,221) | 1,051,290 | 212,818 |
| 258,299 | | 1,033,198 | | | 1,307,924 | 530,883 |
| 2,031,483 | | 8,173,814 | | | 10,205,297 | 5,399,933 |
| 1,549,899 | | 6,199,595 | | | 7,749,494 | 2,897,641 |
| | | | | | 713,991 | 876,311 |
| | | | | | 168,361 | 263,128 |
| | | | | | 714,040 | 1,726,165 |
| | | | | | 2,655 | 3,816 |
| 228,802 | | | 201,643 | | 707,823 | 520,420 |
| 1,200 | | | | | 31,287 | |
| 16,018,806 | 6,626 | 2,486,213 | 938,918 | (32,108) | 28,518,453 | 69,322,312 |
| | | 553,816 | | | 93,017,782 | 166,409,596 |
| | | | 605,489 | | 1,515,214 | 2,519,432 |
| | | | 453,598 | | 15,245,477 | 32,322,777 |
| 89,820 | | | 177,031 | | 495,170 | 2,438,161 |
| 7,907 | | | (1,546) | | 33,541 | 413,013 |
| | 2,493 | | 12,500 | | 16,675 | 187,321 |
| | 12,159,133 | | | | 12,555,031 | 23,601,622 |
| | | | 64,587 | | 4,099,856 | 488,907 |
| 35,713,178 | 12,168,252 | 49,118,694 | 2,561,300 | (7,121,542) | 304,671,889 | 267,276,256 |
| 211,091 | 8,798,854 | | 12,401 | | 11,553,820 | 11,561,375 |
| 141,108 | 2,111,852 | | 213,655 | | 3,297,201 | 4,145,764 |
| 6,329 | 2,063,437 | | | | 2,344,567 | 1,852,968 |
| 29,573,178 | 3,684,863 | | 30,565 | | 277,912,490 | 307,888,311 |
| 9,732,246 | 126,029 | | | | 9,858,275 | 14,062,386 |
| 7,851,518 | | | 6,129,546 | | 14,207,290 | 12,692,511 |
| 2,933,466 | 79,436 | | 931,181 | | 4,477,220 | 3,651,099 |
| 50,448,936 | 16,864,471 | | 7,317,348 | | 323,650,863 | 355,854,414 |
| (14,735,758) | (4,696,219) | 49,118,694 | (4,756,048) | (7,121,542) | (18,978,974) | (88,578,158) |
| | 4,720,495 | 20,483,259 | 6,113,200 | | 46,915,692 | 33,543,086 |
| (1,687,117) | (29,439) | (69,045,881) | (270,727) | | (72,476,469) | (76,748,256) |
| | | 150,473 | 2,830 | | 153,303 | 440,888 |
| (93,177) | | | | | (17,693,177) | (10,323,380) |
| | | | | | | 59,222 |
| | | (10,721,433) | | | (10,727,944) | (10,047,243) |
| | | | | | 58,706 | |
| | | | (29,764) | | (29,764) | |
| | | | | | | 50,000 |
| (1,151) | | | | | (1,151) | |
| (18,821) | | | | | (18,821) | |
| | | | | | | (1,569,959) |
| 57,348,852 | | 10,482,287 | 128,425 | 7,121,542 | 90,791,116 | 40,619,921 |
| (57,477,278) | | (17,604,373) | | | (90,791,116) | (40,619,921) |
| (1,928,692) | 4,691,056 | (66,255,668) | 5,943,964 | 7,121,542 | (53,819,625) | (64,595,642) |
| $ (16,664,450) | $ (5,163) | $ (17,136,974) | $ 1,187,916 | $ | $ (72,798,599) | $ (153,173,800) |

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID EXPENDABLE TRUST FUND

FOR THE YEAR ENDED JUNE 30, 1989

| | Elementary & Secondary Education | Employees Health & Life Insurance | Environmental Quality | Local Government |
|---|---|---|---|---|
| Revenue Collected: | | | | |
| Car Company Tax | $ | $ | $ | $ 727,719 |
| Gas & Aviation Taxes | | | | 6,124,924 |
| Sales & Use Tax | | | | 91,110,510 |
| Special Fuel Taxes | | | | 2,600,650 |
| Cigarette Tax | | | | 2,406,238 |
| Lodging Tax | | | | 1,383,907 |
| Assessments | | | | |
| Severance Tax - Coal | | | | |
| - Trona | | | | |
| - Uranium | | | | |
| - Stripper Oil | | | | 1,549,796 |
| - Oil | | | | 12,188,898 |
| - Gas | | | | 9,299,393 |
| Licenses, Permits & Regulatory | | | | |
| Fines, Forfeitures & Penalties | | | 107,638 | |
| Income From Land | | | 244,273 | 1,997,686 |
| Federal Mineral Royalty | | | | 17,506,695 |
| Pooled Fund Interest | 270,585 | 430,775 | 148,992 | 23,373 |
| Other Uses of Property & Money | | | | |
| Charges for Sales & Service | | 327,090 | 12,493 | |
| Industrial Accident Premiums | | | | |
| Mitigation Settlement | | | 81,066 | |
| Local Governments or Private Sources | | | | |
| Stale Dates & Prior Year Refunds | | 4 | 30 | 35 |
| Intergovernmental | | 641 | | 7,800 |
| Federal Aid & Grants | | | 28,846,510 | |
| Health & Life Insurance | | 25,121,236 | | |
| Nonrevenue Receipts | | (403) | 3,999 | 2,867,335 |
| Total Revenue Collected | 270,585 | 25,879,343 | 29,445,001 | 149,794,959 |
| Expenditures Paid: | | | | |
| Personal Services | | 97,109 | 360,683 | |
| Supportive Services | | 19,948 | 106,503 | |
| Restrictive Costs and Services | | | 72,701 | |
| Grants & Aid Payments | 162,497 | | 37,278 | 17,600,000 |
| Capital Expenditures | | | 23,057,694 | |
| Nonoperating Expenditures | | 24,958,495 | | 147,360,548 |
| Contractual Services | | 16,150 | 5,627,397 | |
| Farm Loan Delinquencies | | | | |
| Total Expenditures Paid | 162,497 | 25,091,702 | 29,262,256 | 164,960,548 |
| Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers | 108,088 | 787,641 | 182,745 | (15,165,589) |
| Operating Transfers In (Out): | | | | |
| To General Fund | | | (2,306) | |
| From General Fund | | | | |
| To Earmarked Fund | | | (140) | |
| From Earmarked Fund | | | | 17,600,000 |
| To Expendable Trust Fund | | | | |
| From Expendable Trust Fund | | | | |
| To Agency Fund | | | | |
| From Highway Fund | | | | |
| To Enterprise Fund | | | | |
| To Permanent Land Fund | | | | |
| To Nonexpendable Trust Fund | | | | (266) |
| Total Operating Transfers | | | (2,446) | 17,599,734 |
| Excess of Revenue Collected Over Expenditures Paid | $ 108,088 | $ 787,641 | $ 180,299 | $ 2,434,145 |

| Workmen's Compensation | Gifts and Donations | Seminars Workshops and Resale Items | Other Expendable Trust Accounts | Total June 30, 1989 | Total June 30, 1988 |
|---|---|---|---|---|---|
| $ | $ | $ | $ | $ 727,719 | $ 606,567 |
| | | | 672,360 | 6,997,284 | 6,854,636 |
| | | | 30 | 91,110,540 | 88,240,865 |
| | | | 650,162 | 3,250,812 | 2,898,331 |
| | | | | 2,406,238 | 2,493,814 |
| | | | | 1,383,907 | 1,239,212 |
| | | | 1,005,103 | 1,005,103 | 957,264 |
| | | | | | 4,976,537 |
| | | | | | 545,003 |
| | | | | | 35,845 |
| | | | | 1,549,796 | 2,528,286 |
| | | | | 12,188,898 | 22,566,597 |
| | | | | 9,299,393 | 10,518,909 |
| | | 40,291 | 5,612 | 45,903 | 953,769 |
| | | | 820,219 | 927,857 | 900,042 |
| | | | 705,057 | 2,947,016 | 2,460,152 |
| | | | | 17,506,695 | 11,852,172 |
| 777,656 | 12,589 | 16,446 | 1,783,532 | 3,463,948 | 3,544,309 |
| 280,439 | 1,558 | 17,563 | 464,692 | 764,252 | 800,873 |
| | 62,892 | 704,052 | 444,555 | 1,551,082 | 1,574,352 |
| 29,023,162 | | | | 29,023,162 | 28,782,861 |
| | | | | 81,066 | |
| | 557,263 | 75,921 | 3,080,504 | 3,713,688 | 3,618,296 |
| 11,280 | | | 105,754 | 117,103 | 6,598 |
| 30,026 | 3,595 | | 3,828,059 | 3,870,121 | 8,696 |
| | | | 67 | 28,846,577 | 31,456,223 |
| | | | | 25,121,236 | 22,892,105 |
| 10,178 | 6,358 | 70,988 | 2,561,003 | 5,519,458 | 1,348,089 |
| 30,132,741 | 644,255 | 925,261 | 16,326,709 | 253,418,854 | 254,660,403 |
| | 4,680 | | 90,697 | 553,169 | 439,204 |
| 43,917,169 | 92,841 | 167,815 | 1,220,737 | 45,525,013 | 44,518,162 |
| | 685 | | 94,628 | 168,014 | 111,225 |
| | 4,500 | 33,463 | 2,919,593 | 20,757,331 | 4,982,819 |
| | | | 1,469,022 | 24,526,716 | 21,926,763 |
| | 15,689 | 66,400 | 4,802,791 | 177,203,923 | 163,327,452 |
| | 441,237 | 44,889 | 378,649 | 6,508,322 | 8,500,505 |
| | | | | | 10,323,380 |
| 43,917,169 | 559,632 | 312,567 | 10,976,117 | 275,242,488 | 254,129,510 |
| (13,784,428) | 84,623 | 612,694 | 5,350,592 | (21,823,634) | 530,893 |
| (2,122,587) | (6,417) | (592,791) | (2,495,220) | (5,219,321) | (6,179,614) |
| | 4,349 | 44,852 | 327,466 | 376,667 | 349,823 |
| (150,473) | | | (2,690) | (153,303) | (440,889) |
| | | | 93,177 | 17,693,177 | 10,323,380 |
| | (322,925) | | (9,077) | (332,002) | |
| | 9,077 | | 322,925 | 332,002 | |
| | | | (68,774) | (68,774) | (70,461) |
| | | | | | 200,000 |
| | | | | | (100) |
| | | | | | (39,439) |
| | | | (38,076) | (38,342) | (93,162) |
| (2,273,060) | (315,916) | (547,939) | (1,870,269) | 12,590,104 | 4,049,538 |
| $ (16,057,488) | $ (231,293) | $ 64,755 | $ 3,480,323 | $ (9,233,530) | $ 4,580,431 |

STATE OF WYOMING

# GENERAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency | Appropriation Prior Years | Augmenting Revenue Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit to Fund Balance | Appropriation 1989 | Augmenting Revenue 1989 | Expenditures 1989 | Encumbrances 1989 | Unencumbered Balance 1989 |
|---|---|---|---|---|---|---|---|---|---|---|
| 001 Governor | $ 1,845,089 | $ 114,237 | $ 895,207 | $ 120,686 | $ 943,433 | $ 2,492,888 | $ 280,076 | $ 1,896,680 | $ 697,656 | $ 178,628 |
| 002 Secretary of State | 94,272 | | 61,499 | 8,562 | 24,211 | 777,346 | | 796,268 | | (18,922) |
| 003 State Auditor | 258,806 | | 186,666 | 63,325 | 8,815 | 23,242,292 | 369 | 22,067,269[1] | | 1,175,392 |
| 004 State Treasurer | 34,175 | | 33,488 | | 687 | 7,876,299 | 403,120 | 7,383,689 | 550,000 | 345,730 |
| 005 Department of Education | 38,524,923 | 7,784,518 | 23,466,008 | 22,695,967 | 147,466 | 5,555,626 | 16,469,938 | 19,177,194[2] | 16,159 | 2,832,213 |
| 006 Dept. of Admin. & Fiscal Control | 1,231,410 | 36,976 | 889,465 | 158,146 | 220,775 | 11,898,993 | 2,937,498 | 13,355,662[3] | 505,228 | 975,601 |
| 007 Adjutant General | 272,391 | 25,183 | 240,838 | 62,451 | (5,715) | 2,284,085 | 2,179,280 | 3,684,663 | 500,000 | 278,702 |
| 008 Statewide Public Defenders | 9,817 | 1,732 | 10,938 | | 611 | 1,461,150 | 265,807 | 1,675,711 | | 51,246 |
| 009 Aeronautics Commission | 1,099,889 | 30,112 | 770,993 | 272,465 | 86,543 | 1,609,678 | 5,391,751 | 6,237,722 | 9,415 | 754,292 |
| 010 Department of Agriculture | 705,435 | 17,401 | 411,928 | 12,569 | 298,339 | 3,945,105 | 179,023 | 4,016,365 | 8,625 | 99,138 |
| 011 Dept. of Revenue & Taxation | 3,222,215 | 166,614 | 2,742,111 | 605,484 | 41,234 | 13,001,132 | | 10,787,391 | 678,246 | 1,535,495 |
| 013 Archives Museums & Historical | 40,928 | 110,133 | 169,986 | | (18,925) | 2,102,828 | 358,068 | 2,361,139 | 34,551 | 65,206 |
| 014 Council on the Arts | 2,746 | 9,745 | 12,490 | | 1 | 206,150 | 408,186 | 614,032 | | 304 |
| 015 Attorney General | 417,549 | 586,646 | 1,001,224 | | 2,971 | 5,874,306 | 1,119,418 | 6,153,180 | 58,250 | 782,294 |
| 020 Dept. of Environmental Quality | 319,328 | 1,208,674 | 1,366,358 | 150,523 | 11,121 | 2,642,534 | 3,006,600 | 5,429,749 | 76,278 | 143,107 |
| 022 Industrial Siting Administration | 12,497 | | 12,493 | | 4 | 141,500 | | 133,392 | | 8,108 |
| 023 Public Service Commission | 4,425 | 5 | 2,852 | | 1,578 | 334,313 | 9 | 258,771 | | 75,551 |
| 029 Water Development Commission | | | | | | | 801,174 | 801,174 | | |
| 031 Board of Mines | | | | | | 256,884 | | 226,139 | | 30,745 |
| 032 Wyo Emergency Management Agency | | 115,509 | 115,510 | | (1) | 170,226 | 777,010 | 924,926 | 22,319 | |
| 037 State Engineer | 234,955 | | 171,070 | | 63,885 | 3,023,853 | 201,997 | 2,697,577 | | 528,273 |
| 039 State Examiner | 38,795 | | 34,244 | | 4,551 | 1,425,137 | | 1,346,272 | | 78,865 |
| 041 Fire Prevention & Electrical Sf | 28,493 | | 24,358 | | 4,135 | 1,033,599 | | 924,184 | | 109,415 |
| 042 Geological Survey | 11,667 | 35,654 | 47,321 | | | 707,247 | 10,402 | 702,625 | 1,682 | 13,342 |
| 043 Employee Group Insurance | | 5,344 | 5,344 | | | | | | | |
| 044 Insurance Department | 25,860 | | 21,028 | | 4,832 | 945,790 | 20,103 | 910,484 | | 55,409 |
| 045 Highway Department | 285,986 | | | | 285,986 | 500,653 | 8,366,434 | 8,824,908[4] | | 42,179 |
| 046 Division of Manpower Planning | 11,876 | 3,609,140 | 3,618,111 | | 2,905 | 84,927 | 3,177,359 | 3,247,991[5] | 17,710 | (3,415) |
| 047 Department of Labor & Statistics | 52,103 | 76,444 | 111,730 | | 16,817 | 821,756 | 485,219 | 1,277,941 | 37,981 | (8,947) |
| 051 Livestock Board | | | | | | 1,139,089 | 1,339,077 | 2,370,175 | | 107,991 |
| 053 Economic Planning & Development | 5,201,677 | 1,009,227 | 6,088,542 | | 122,362 | 1,691,338 | 512,398 | 1,980,030[6] | | 223,706 |
| 054 Board of Nursing | 1,172 | | 609 | | 563 | 60,973 | | 46,849 | | 14,124 |
| 057 Community College Commission | 6,191 | | 5,632 | | 559 | 36,919,703 | 106,212 | 37,010,898 | | 15,017 |
| 059 Board of Pharmacy | | | | | | 56,784 | 22,108 | 78,888 | | 4 |
| 060 Public Lands | 727,932 | 31,072 | 617,206 | 16,063 | 125,735 | 3,396,924 | 203,681 | 3,165,001 | | 435,604 |
| 063 Governor's Residence | 13,867 | | 13,350 | | 517 | 175,669 | | 120,350 | | 55,319 |
| 065 State Liabrary | 4,254 | 202,132 | 181,387 | | 24,999 | 989,443 | 639,353 | 1,595,144 | 47,499 | (13,847) |
| 066 Travel Commission | 742,255 | | 607,018 | 10,238 | 124,999 | 3,701,455 | 9,229 | 3,011,228 | | 699,456 |
| 067 University of Wyoming | 4,371,542 | 1,237,550 | 4,903,980 | 673,306 | 31,806 | 77,691,138 | 25,561,910 | 98,096,198 | 5,194,644 | (37,794) |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 069 West Intr Comm for Higher Ed | | | | | | 2,079,090 | | 1,680,644 | | 398,446 |
| 070 Workers' Compensation Division | 52,146 | | 52,146 | | | 2,355,798 | 321 | 2,037,542 | | 318,577 |
| 071 Dept. of Health & Social Serv. | 2,295,842 | 10,631,119 | 12,343,597 | 79,241 | 504,123 | 74,259,728 | 78,206,074 | 146,799,607 | 947,549 | 4,718,646 |
| 072 Retirement System | 194,313 | | 35,167 | 153,146 | | 6,810,788 | 50,190 | 6,550,022 | | 310,956 |
| 074 Recreation Commission | 330,461 | 156,303 | 472,013 | 8,586 | 6,165 | 3,614,928 | 1,370,901 | 4,709,710 | 134,416 | 141,703 |
| 075 Board of Outfitters | | | | | | | 7,500 | 7,500 | | |
| 080 Board of Charities & Reform | 558,932 | 982 | 158,018 | | 401,896 | 2,222,921 | 701,708 | 2,410,053 | 129,723 | 384,853 |
| 081 Dept. of Probation & Parole | 62,929 | | 59,771 | | 3,158 | 2,323,718 | 7,369 | 2,178,160 | | 152,927 |
| 088 Women's Center | 69,792 | 9,622 | 63,423 | 5,274 | 10,717 | 1,404,383 | 47,881 | 1,435,251 | | 17,013 |
| 089 Honor Farm | 9,226 | 27,642 | 36,536 | | 332 | 1,027,673 | 442,296 | 1,456,938 | | 13,031 |
| 090 Children's Home | 127,149 | 15,135 | 63,011 | 62,330 | 16,943 | 1,481,978 | 16,348 | 1,425,090 | | 73,236 |
| 091 Girls' School | 66,444 | 31,682 | 73,168 | | 24,958 | 1,710,573 | 67,132 | 1,735,517 | | 42,188 |
| 093 Boys'School | 62,320 | 219,551 | 282,712 | | (841) | 2,178,597 | 495,516 | 2,490,036 | | 184,077 |
| 094 Pioneer Home | 83,977 | | 69,715 | 13,803 | 459 | 1,316,107 | 35,600 | 1,259,267 | | 92,440 |
| 095 State Hospital | 171,027 | | 156,583 | 1,043 | 13,401 | 11,904,181 | 93,780 | 11,734,308 | | 263,653 |
| 096 Training School | 787,983 | 71,203 | 776,693 | 23,330 | 59,163 | 14,782,754 | 145,831 | 14,091,216 | | 837,369 |
| 097 Veterans' Home of Wyoming | 31,351 | 33,398 | 61,391 | | 3,358 | 1,083,961 | | 975,771 | | 108,190 |
| 098 Wyoming Retirement Center | 66,625 | 1,934 | 68,206 | | 353 | 2,802,645 | 426 | 2,313,987 | | 489,084 |
| 099 State Penitentiary | 982,989 | 597,213 | 1,474,074 | 1,971 | 104,157 | 9,468,538 | 56,642 | 9,423,127 | | 102,053 |
| 101 Supreme Court | 309,737 | 110,853 | 409,594 | | 10,996 | 5,845,777 | | 5,189,367 | | 656,410 |
| 103 Judicial Supervisory Commission | | | | | | 5,000 | | 4,244 | | 756 |
| 120 Judicial District 1A | | | | | | 170,800 | | 159,709 | | 11,091 |
| 121 Judicial District 1B | 5,731 | | 5,655 | | 76 | 186,528 | | 180,602 | | 5,926 |
| 122 Judicial District 2A | 25,010 | | 20,452 | | 4,558 | 171,600 | | 171,679 | | (79) |
| 123 Judicial District 2B | 900 | | 841 | | 59 | 198,335 | | 168,385 | | 29,950 |
| 124 Judicial District 3B | | | | | | 192,792 | | 168,998 | | 23,794 |
| 125 Judicial District 3A | | | | | | 172,994 | | 148,065 | | 24,929 |
| 126 Judicial District 4 | | | | | | 226,800 | | 214,717 | | 12,083 |
| 127 Judicial District 5A | 1,400 | | 1,217 | | 183 | 293,548 | | 271,171 | | 22,377 |
| 128 Judicial District 5B | | | | | | 207,041 | | 202,742 | | 4,299 |
| 129 Judicial District 6A | 11,450 | | 6,275 | 4,822 | 353 | 188,050 | | 168,106 | | 19,944 |
| 130 Judicial District 7A | | | | | | 142,861 | | 141,132 | | 1,729 |
| 131 Judicial District 7B | | | | | | 205,277 | | 199,166 | | 6,111 |
| 132 Judicial District 9A | | | | | | 193,490 | | 190,533 | | 2,957 |
| 133 Judicial District 8A | | | | | | 161,721 | | 156,284 | | 5,437 |
| 134 Judicial District 9B | | | | | | 197,917 | | 181,207 | | 16,710 |
| 135 Judicial District 6B | 4,623 | | 3,426 | 1,190 | 7 | 168,823 | | 165,329 | | 3,494 |
| 136 Judicial District 8B | | | | | | 163,117 | | 144,934 | | 18,183 |
| 151 District Attny - Laramie County | | | | | | 436,411 | | 361,598 | | 74,813 |
| 157 District Attny - Natrona County | 3,650 | | 3,436 | | 214 | 437,028 | | 406,620 | | 28,406 |
| 160 County & Prosecuting Attorneys | | | | | | 470,000 | | 470,000 | | |
| 201 Legislative Service Office | 1,236,508 | 72,879 | 1,133,781 | | 175,606 | 4,194,223 | | 1,781,368 | 2,588,461 | (175,606) |
| 220 Environmental Quality Council | | | | | | 90,159 | | 88,309 | | 1,850 |
| 270 Office of Admin. Hearings | | | | | | 285,328 | | 269,227 | | 16,101 |
| 367 University of Wyo - WHECN | 88,346 | | 85,052 | | 3,294 | 656,043 | | 460,875 | 197,158 | (1,990) |
| 467 Univ. of Wyo - Office of Devlp. | 4,824,727 | 10,316 | 341,684 | 4,493,148 | 211 | 354,019 | 250,221 | 578,412 | 26,039 | (211) |
| Total | $ 72,320,108 | $ 28,403,880 | $ 67,098,621 | $ 29,703,669 | $ 3,921,698 | $379,082,856 | $157,228,554 | $502,746,384 | $ 12,479,589 | $ 21,085,437 |

The following expenditures have been eliminated on the Combined Statement of Revenue, Expenditures Paid - All Governmental Fund Types:

[1]$21.9 million transfer to Budget Reserve Account in Earmarked Fund.

[2]$15.6 million transfer to School Foundation Program in Earmarked Fund.

[3]$1 million transferred to DAFC Data Services in Intergovernmental Fund as a loan.

[4]$8.7 million paid from Highway Fund for Highway Patrol.

[5]$4.7 million transferred by Manpower Planning to state agencies.

[6]$5 million transferred to DEPAD revolving Loan Account in Earmakred Fund.

STATE OF WYOMING

# EARMARKED REVENUE FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Reserve for Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) to Fund Balance | FY 1989 Appropriations (Revised) | FY 1989 Expenditures | FY 1989 Encumbrances | FY 1989 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| 003-030 | Budget Reserve | $ | $ | $ | $ | $ 55,000,000 | $ | $ | $ 55,000,000 |
| 004-003 | Legis. Royalty Govt. Assist. | | | | | 23,000,000 | 23,000,000[1] | | |
| 005-009 | School Foundation Program | | | | | 251,066,298 | 209,355,959 | | 41,710,339 |
| 006-016 | State Self Insurance | | | | | 6,900,000 | 929,758 | | 5,970,242 |
| 006-071 | Mineral Severance Tax | | | | | 20,000,000 | 17,803,854[2] | | 2,196,146 |
| 010-018 | Wheat Commission | 720 | 720 | | | 113,583 | 69,465 | 20,000 | 24,118 |
| 010-022 | Leaf Cutter Bees | | | | | 2,650 | 2,092 | | 558 |
| 012-001 | Architect Bd. Admin. | | | | | 32,247 | 29,433 | | 2,814 |
| 013-013 | Lgd Microfilm Project | 1,913 | 1,913 | | | 12,000 | 6,630 | 5,370 | |
| 015-001 | Little Bighorn Water Suit | 200,529 | 20,453 | | 180,076 | | | 180,076 | (180,076) |
| 015-002 | Big Horn Water Suit | 435,098 | 320,082 | 17,363 | 97,653 | 280,000 | 5,453 | 372,199 | (97,652) |
| 015-003 | Nebraska Lawsuit | 2,181,518 | 778,714 | 1,402,804 | | | | | |
| 015-005 | Law Enforcement Academy | | | | | 41,100 | 10,674 | 30,426 | |
| 016-001 | Barber Examiner's Board | | | | | 14,182 | 9,921 | | 4,261 |
| 017-001 | Radiological Tech. Administration | | | | | 6,500 | 668 | | 5,832 |
| 018-001 | Real Estate Board Admin. | 2,256 | 443 | | 1,813 | 213,616 | 204,829 | | 8,787 |
| 018-002 | Real Estate Board Recovery | | | | | 15,000 | | | 15,000 |
| 018-003 | Real Estate Board Education | 5,944 | 4,944 | | 1,000 | 28,440 | 23,678 | | 4,762 |
| 022-001 | High Level Waste | 9,798 | 4,798 | | 5,000 | | | | |
| 022-002 | Industrial Siting Admin. | 70,404 | 39,064 | 31,340 | | 102,000 | 46,304 | 52,051 | 3,645 |
| 023-001 | Public Service Comm. Admin. | 2,309 | 2,230 | | 79 | 332,623 | 298,048 | | 34,575 |
| 023-002 | Public Service Comm. Utilities | 58,727 | 57,314 | | 1,413 | 1,578,399 | 1,191,089 | | 387,310 |
| 023-004 | Highway Crossing Protection | 76,671 | 46,122 | 30,548 | 1 | 120,000 | | | 120,000 |
| 028-001 | Podiatry Board Administration | | | | | 1,140 | 1,058 | | 82 |
| 029-000 | Water Development Projects | 130,535,771 | 39,858,325 | 86,056,359 | 4,621,087 | 8,045,268 | 1,995,611[3] | 6,043,657 | 6,000 |
| 030-001 | Board of Chiropractic Examiners | | | | | 19,155 | 13,036 | | 6,119 |
| 033-001 | Board of Cosmetology | | | | | 59,042 | 56,828 | | 2,214 |
| 034-001 | Board of Dental Examiners | | | | | 47,644 | 45,673 | | 1,971 |
| 035-001 | Board of Embalmers | | | | | 10,259 | 8,065 | | 2,194 |
| 036-001 | Employment Security Commission | 1,735,606 | 1,730,990 | | 4,616 | 17,776,245 | 15,162,920 | | 2,613,325 |
| 037-002 | Gen Stream Adjud Suit - Div III | 213,403 | 157,505 | 202,574 | (146,676) | | | | |
| 037-008 | Examining Engineers | | | | | 125,090 | 110,117 | | 14,973 |
| 038-001 | Pari-Mutuel Board | 12,633 | 12,633 | | | 292,988 | 244,647 | | 48,341 |
| 039-007 | Collection Agency Board | | | | | 5,400 | 1,384 | | 4,016 |
| 044-003 | Insurance Agents Licensing Board | | | | | 10,625 | 6,499 | | 4,126 |
| 051-006 | Veterinary Medicine | | | | | 16,472 | 13,491 | | 2,981 |
| 052-001 | Medical Licensing Board | | | | | 92,498 | 85,157 | | 7,341 |
| 053-004 | Investment Program Admin. Acct. | 150,000 | 102,712 | 150,000 | (102,712) | 200,000 | (111) | | 200,111 |
| 053-005 | Revolving Investment Fund | 3,392,000 | 2,834,335 | 557,665 | | 5,000,000 | 3,243,800 | 1,756,200 | |
| 053-016 | Buffalo Bill Dam | 24,674,000 | 9,105,000 | 15,569,000 | | | | | |
| 053-061 | Fontenelle Dam Rehab. Acct. | 2,118,729 | 252,379 | 1,866,350 | | | | | |
| 054-001 | Board of Nursing | (587) | (587) | | | 142,940 | 122,993 | 10,000 | 9,947 |
| 054-003 | Nursing Aides | | | | | 60,000 | 21,139 | 38,861 | |
| 055-001 | Oil & Gas Comm. Administration | 108,713 | 108,713 | | | 1,699,996 | 1,376,713 | 87,236 | 236,047 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 056-001 | Board of Optometry Administration | | | | | 11,131 | 8,437 | | 2,694 |
| 057-003 | Community College Commission | 187,536 | 187,536 | | | 1,750,000 | 1,170,886 | | 579,114 |
| 057-005 | Community College - Mineral Severance | | | | | 3,503 | 3,503 | | |
| 058-002 | Bd.of Speech Pathologists & Audiologists | | | | | 6,181 | 2,018 | | 4,163 |
| 059-002 | Board of Pharmacy | | | | | 54,153 | 53,982 | | 171 |
| 060-006 | Wyoming Coal Tax Revenue | 35,017,393 | 13,921,727 | 19,307,035 | 1,788,631 | 2,500,000 | (548,248) | 1,632,590 | 1,415,658 |
| 060-009 | Govt.Roy.Dist.Cities Counties & Towns | 20,721,447 | 10,384,554 | 9,787,353 | 549,540 | 17,000,000 | 1,021,272 | 13,704,972 | 2,273,756 |
| 060-010 | Govt. Roy. Education Loans | 4,733,658 | 2,506,657 | 2,227,002 | (1) | 15,000,000 | 6,401,217 | | 8,598,783 |
| 060-011 | Govt. Roy. Education Grants | 11,576 | 11,576 | | | 200,000 | 163,454 | | 36,546 |
| 060-033 | Wyo Comm. Col. Cur. Money Const. Acct. | | | | | 544 | 544 | | |
| 061-001 | Wyoming Board of CPA'S | | | | | 115,294 | 81,960 | | 33,334 |
| 062-001 | Board of Physical Therapy | | | | | 8,172 | 6,931 | | 1,241 |
| 064-001 | Board of Hearing Aid Specialists | | | | | 7,549 | 6,207 | | 1,342 |
| 068-001 | Board of Psychologists | | | | | 10,372 | 9,795 | | 577 |
| 071-045 | Nursing Services | | | | | 564,859 | 81,714 | | 483,145 |
| 071-050 | Gifts & Donations | | | | | 1,200 | 590 | | 610 |
| 074-041 | Snowmobile Gas Tax | 11,976 | 10,780 | 1,196 | | 119,421 | 103,134 | | 16,287 |
| 078-001 | Pro Counselors Licensing Bd. | | | | | 13,050 | 9,011 | | 4,039 |
| 079-001 | Board of Nursing Home Admin. | | | | | 6,520 | 5,405 | | 1,115 |
| 102-001 | Board of Law Examiners | | | | | 18,269 | 10,313 | | 7,956 |
| | Total | $226,669,741 | $ 82,467,632 | $137,206,589 | $ 7,001,520 | $429,853,618 | $284,089,000 | $ 23,933,638 | $121,830,980 |

The following expenditures have been eliminated on the Combining Statement of Revenue Collected and Expenditures Paid - Earmarked Fund:

[1]$23 million transferred to General Fund is shown as a transfer.
[2]$7.1 million transfer to School Foundation Program and Community College Commission; $10.7 million to Highway Department is shown as a transfer.
[3]$2 million transferred between Water Development Accounts.

STATE OF WYOMING

# PERMANENT LAND INCOME FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS*

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency-Account No. | Account | Reserve for Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) to Fund Balance | FY 1989 Planned Expenditures | FY 1989 Expenditures | FY 1989 Encumbrances | FY 1989 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ 54,700,000 | $ 53,798,553 | $ | $ 901,447 |
| 005-015 | Common School | | | | | 5,000 | 876 | 4,124 | |
| 080-080 | Charities-Greenhouse | | | | | 311,850 | 182,167 | 129,683 | |
| | Charities-Camp Const. | | | | | 828,827 | 518,329 | 310,498 | |
| | Charities-Asbestos | | | | 31 | | | | 2,371 |
| 080-089 | Honor Farm-Butcher Shop | 31 | | | | 25,813 | 23,442 | | 800 |
| | Honor Farm-Water System | | | | | 5,000 | 4,200 | | |
| | Honor Farm-Sewer System | | | | | 11,000 | 10,449 | 551 | |
| 080-091 | Girls' School-Dorm | | | | | 5,500 | 3,105 | 2,395 | |
| 080-093 | Boys' School-Leach Field | 40,304 | | | 40,304 | | | | 150 |
| | Boys' School-Water Study | | | | | 42,500 | 42,350 | | |
| | Boys' School-Waste Water | 194,268 | 143,012 | 51,256 | | | | | |
| | Boys' School-Dorm #1 | | | | | 1,005,200 | 452,360 | 552,840 | |
| | Boys' School-Dorm #2 | | | | | 127,888 | 57,467 | 70,421 | |
| 080-095 | State Hospital-Roof Repairs | 317,247 | 27,991 | 289,256 | | | | | |
| 080-096 | Training School-Entry Mod. | 10,950 | 10,850 | | 100 | | | | |
| | Training School-Elec. Planning | | | | | 2,353,700 | 90,196 | 2,263,504 | |
| | Training School-Dining Facility | 5,754 | | | 5,754 | | | | |
| 080-098 | Retirement Center-Ventilation | 600,000 | 543,372 | 56,628 | | | | | |
| 080-099 | Penitentiary-New Construction | 2,390 | 2,390 | | | | | | |
| | Penitentiary-Arch Tunnel | | | | | 50,170 | 50,170 | | |
| | Penitentiary-Modular | | | | | | | | |
| | Penitentiary-Engineering Fees | 82 | | | 82 | | | | |
| | Total | $ 1,171,026 | $ 727,615 | $ 397,140 | $ 46,271 | $ 59,472,448 | $ 55,233,664 | $ 3,334,016 | $ 904,768 |

*All Omnibus (Institution)funds are transferred to and expended through the General Fund, rather than the Permanent Land Income Fund. These expenditures appear on the General Fund statements, rather than in the Special Revenue Fund Statements.

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STATE OF WYOMING

# ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| **Governmental Fund Types** | | | | | | | | |
| | **General Fund** | $ 72,235,630 | $208,450,574 | $343,320,237 | $ | $ 489,670,113 | $ 80,174,892 | $ 54,161,436 |
| | **Special Revenue Funds** | | | | | | | |
| | **Earmarked Fund** | | | | | | | |
| 057-003 | Comm College Contingency Reserve | 187,538 | | 1,815,120 | | 1,358,422 | | 644,236 |
| 057-005 | Comm College Mineral Severance-Old | | | 3,503 | | 3,503 | | |
| 060-033 | Current Money Const. Comm College | | | 544 | | 544 | | |
| | Total Higher Education | 187,538 | | 1,819,167 | | 1,362,469 | | 644,236 |
| 005-009 | School Foundation Program | | 93,644,416 | 115,711,543 | | 209,355,959 | | |
| 060-010 | Mineral Royalty Distribution | 27,400,426 | 624,877 | 5,058,143 | 15,600,000 | 8,907,874 | | 8,575,572 |
| 060-011 | Mineral Royalty-Grants-S.D. | 1,587,004 | | 1,310,385 | | 175,031 | | 2,722,358 |
| 060-020 | Fed Mineral Royalty Reserve | 8,453,484 | | 627,992 | | | | 9,081,476 |
| | Total Elementary/Secondary Education | 37,440,914 | 94,269,293 | 122,708,063 | 15,600,000 | 218,438,864 | | 20,379,406 |
| 012-001 | Architect Bd Administration | 152,688 | 17,747 | 11,299 | | 26,398 | 3,035 | 152,301 |
| 016-001 | Barber Examiners Administration | 41,727 | 8,214 | 3,125 | | 8,932 | 989 | 43,145 |
| 017-001 | Radiologic Tech. Administration | 9,632 | 4,630 | 692 | | 273 | 396 | 14,285 |
| 018-001 | Real Estate Board Administration | 254,000 | 115,838 | 19,826 | | 168,027 | 37,246 | 184,391 |
| 018-002 | Real Estate Board Recovery | 51,447 | | 3,823 | | | | 55,270 |
| 018-003 | Real Estate Board Education | 53,988 | 11,080 | 4,063 | | 25,314 | 3,308 | 40,509 |
| 028-001 | Podiatry Board Administration | 11,751 | 3,520 | 962 | 690 | 889 | 169 | 14,485 |
| 030-001 | Chiropractic Bd Administration | 33,094 | 14,290 | 2,302 | | 10,493 | 2,543 | 36,650 |
| 033-001 | Cosmetology Bd. Administration | 81,290 | 64,732 | 5,949 | | 54,409 | 2,419 | 95,143 |
| 034-001 | Dental Board Administration | 51,605 | 44,799 | 4,367 | | 43,273 | 2,400 | 55,098 |
| 035-001 | Embalmers Board Administration | 24,535 | 6,670 | 1,879 | | 6,390 | 1,675 | 25,019 |
| 037-008 | Examining Engineers Board | 34,877 | 130,874 | 2,905 | | 95,466 | 14,651 | 58,539 |
| 038-001 | Pari-Mutuel Administration | 118,429 | 271,248 | 6,896 | 10,275 | 237,337 | 19,943 | 129,018 |
| 038-002 | Parimutuel Breeders Fund | 104 | | | | | | 104 |
| 039-007 | Collection Agency Board | 15,264 | 3,900 | 1,110 | | 482 | 902 | 18,890 |
| 044-003 | Insurance Agent Licensing | 13,883 | 19,908 | 929 | 20,000 | 5,438 | 1,061 | 8,221 |
| 051-006 | Veterinary Medicine | 55,894 | 8,615 | 4,116 | | 12,825 | 666 | 55,134 |
| 052-001 | Medical Licensing Bd Admin | 197,965 | 5,731 | 106,225 | | 71,219 | 13,937 | 224,765 |
| 054-001 | Nursing Board Administration | 307,012 | 91,675 | 19,018 | | 102,429 | 19,977 | 295,299 |
| 054-003 | Nursing Aides | | | 60,000 | | 20,836 | 302 | 38,862 |
| 056-001 | Optometry Board Administration | 66,274 | 10,250 | 4,785 | | 7,454 | 983 | 72,872 |
| 058-002 | Audio Speech Bd Administration | 15,394 | 3,400 | 1,152 | | 1,342 | 676 | 17,928 |
| 059-002 | Pharmacy Licensing Bd Admin | 202,411 | 73,334 | 14,365 | 22,108 | 49,279 | 4,703 | 214,020 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 061-001 Wy Board Of CPAs Administration | 156,007 | 57,672 | 11,781 | | 74,556 | 7,404 | 143,500 |
| 062-001 Physical Therapy Bd Admin | 11,614 | 6,600 | 851 | | 5,763 | 1,168 | 12,134 |
| 064-001 Hearing Aid Bd Administration | 14,805 | 8,545 | 1,287 | | 4,182 | 2,025 | 18,430 |
| 068-001 Psychologist Bd Administration | 16,932 | 6,034 | 1,273 | | 8,149 | 1,646 | 14,444 |
| 078-001 Pro. Counselors Licensing Bd-Admin | 36,274 | 2,890 | 2,155 | | 7,568 | 1,443 | 32,308 |
| 079-001 Bd Of Nursing Home Admin | 10,589 | 5,030 | 710 | | 2,793 | 2,612 | 10,924 |
| 102-001 Law Examiners Bd Administration | 47,935 | 9,000 | 4,346 | | 9,395 | 918 | 50,968 |
| Total Boards | 2,087,420 | 1,006,226 | 302,191 | 53,073 | 1,060,911 | 149,197 | 2,132,656 |
| 010-018 Wheat Marketing Commission | 37,772 | 45,685 | 2,617 | | 64,583 | 5,601 | 15,890 |
| 015-004 Med Review Panel Surcharges | 144,339 | (51,924) | | 92,415 | | | |
| 015-005 Pari-Mutuel Investigator | | | 10,275 | | 10,674 | | (399) |
| 022-001 High Level Waste | (2,202) | | 7,000 | | 5,314 | (516) | |
| 022-002 Industrial Siting Administration | 78,606 | 98,230 | 2,445 | 7,000 | 54,624 | 30,744 | 87,113 |
| 023-001 Public Service Commission Admin | 194,097 | 306,701 | 11,332 | | 280,572 | 19,706 | 211,852 |
| 023-002 Utilities | 1,610,056 | 1,228,020 | 179,554 | | 1,101,797 | 146,607 | 1,769,226 |
| 023-004 Highway Crossing Protection | 202,904 | | 103,251 | | 35,113 | 11,009 | 260,033 |
| 051-007 Livestock Inspection | 2,113,916 | 1,396,096 | 160,292 | 1,384,905 | | | 2,285,399 |
| 055-001 Oil & Gas Commission Admin. | 1,017,834 | 774,367 | 399,539 | | 1,336,070 | 149,356 | 706,314 |
| Total Regulatory | 5,397,522 | 3,797,175 | 876,305 | 1,484,320 | 2,888,747 | 362,507 | 5,335,428 |
| 011-011 Gasoline Taxpayers Account | | 352,686 | | | | | 352,686 |
| 011-012 Sales & Use Taxpayers Account | | 2,761,963 | B | | | | 2,761,971 |
| 011-013 Spec Fuels Taxpayers Account | | 198,442 | | | | | 198,442 |
| 011-014 Comp Fee Taxpayers Account | | 428,526 | 26 | | | | 428,552 |
| 060-006 Wy Coal Tax Grants | 51,569,508 | 202,851 | 3,163,327 | 17,600,000 | 13,373,479 | | 23,962,207 |
| 060-009 Gov Royalty Distribution | 30,522,256 | 135,737 | 11,577,474 | | 11,405,826 | | 30,829,641 |
| Total Local Government | 82,091,764 | 4,080,205 | 14,740,835 | 17,600,000 | 24,779,305 | | 58,533,499 |
| 015-001 Little Bighorn Water Suit | 200,529 | | | | 20,425 | 28 | 180,076 |
| 015-002 Big Horn Water Suit | 285,098 | | 150,000 | | 317,979 | 7,556 | 109,563 |
| 015-003 Nebraska Lawsuit | 181,518 | | 1,000,000 | | 759,330 | 19,384 | 402,804 |
| 029-001 WWDC Special Project | 1,616 | | 22,341 | 1,623 | 22,334 | | |
| 029-002 Water Development Account I | 185,164,372 | 15,636,332 | 14,807,975 | 52,616,199 | | | 162,992,480 |
| 029-003 Water Development Account II | 27,290,683 | 4,058,041 | 2,635,907 | 3,164,541 | | | 30,820,090 |
| 029-004 Water Development G W Grants | 66,412 | | | | 8,888 | | 57,524 |
| 029-006 Rawlins | | | 1,576,657 | | 1,573,880 | 2,777 | |
| 029-009 Oakley | | | 70,000 | | 244 | | 69,756 |
| 029-010 Transfer - Se - Admin | | | 4,069,998 | 23,000 | | 1,994,760 | 2,052,238 |
| 029-012 Westside LII | | | 5,000 | | 914 | 401 | 3,685 |
| 029-014 Iron Creek | 124,636 | | | 124,636 | | | |
| 029-015 Deer Creek | 80,622 | | 350,500 | | 275,606 | 135,107 | 20,409 |
| 029-017 Gooseberry | 81,135 | | | 81,135 | | | |
| 029-018 Wind River/Blue Hole | 15,287 | | | 15,287 | | | |
| 029-020 Crystal/Granite Level III | 15,065 | | 7,588,401 | 15,065 | 7,588,401 | | |
| 029-021 Casper | | | 79,422 | | 79,422 | | |
| 029-023 Hawk Springs | 20,553 | | 12,823 | 20,553 | 12,823 | | |
| 029-025 Corn Creek | 20,755 | | | 20,755 | | | |
| 029-026 Little Snake | 174,768 | | 500,000 | 174,768 | 304,351 | 47,722 | 147 927 |
| 029-029 Big Sandy | 18,588 | | 1,000 | 18,588 | 53 | 93 | 844 |
| 029-030 Shell Canal | | | 111,915 | | 111,915 | | |
| 029-031 Water Commission Appropriation | 76,302 | | | 76,302 | | | |
| 029-032 Rock Springs/Green River | 4,542 | | 125,000 | 4,542 | 86,334 | 743 | 37,923 |
| 029-033 Tongue R/Sheridan | 77,016 | | 250,000 | 77,016 | 108,981 | 961 | 140,058 |
| 029-034 Smith Forks | | | 50,000 | 25,000 | 492 | | 24,508 |
| 029-036 Cody Canal | 34,549 | | | 34,549 | | | |

STATE OF WYOMING

# ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| Earmarked Fund (Cont.) | | | | | | | | |
| 029-037 | Shoshone | 219,892 | | 21,108,843 | | 21,285,310 | 8,712 | 34,713 |
| 029-038 | Shell Valley | 32,308 | | 274,921 | | 143,886 | 908 | 162,435 |
| 029-039 | Viva Naughton | 103 | | | 103 | | | |
| 029-040 | Earmarked Funds | 32,599 | | 50,000 | 32,599 | 7,293 | | 42,707 |
| 029-042 | Little Big Horn | 38,770 | | | 38,770 | | | |
| 029-044 | Crow Creek | | | 150,000 | | 15,412 | | 134,588 |
| 029-045 | Environmental & Arch Assesment | 155,535 | | | 155,535 | | | |
| 029-046 | Lovell | | | 271,990 | | 271,990 | | |
| 029-047 | Lake Hattie Rehab | | | 2,951 | | 2,951 | | |
| 029-048 | Lake Hattie Rehab | | | 93,000 | 6,000 | 87,000 | | |
| 029-049 | Upper Bear River-Sulphur Creek | | | 5,653,793 | | 5,653,793 | | |
| 029-050 | Middle Fork Powder River | 126,279 | | 100,000 | 126,279 | 58,010 | | 41,990 |
| 029-051 | Upper Bear - West Fork | 68,874 | | 50,000 | 93,874 | | | 25,000 |
| 029-052 | Buffalo-Municipal | 16,869 | | 200,000 | 16,869 | 106,873 | 444 | 92,683 |
| 029-053 | Glenrock/Municipal | 14,632 | | 17,321 | 14,632 | 17,321 | | |
| 029-054 | Goshen Irrigation District | 87,584 | | 66,681 | 87,584 | 66,681 | | |
| 029-057 | Lower Clear Creek | 36,670 | | | 36,670 | | | |
| 029-058 | Big Horn Basin | 139,669 | | 144,786 | | 114,184 | 281 | 169,990 |
| 029-059 | Beaver Creek | | | 35,000 | | | | 35,000 |
| 029-060 | Bedford | | | 203,213 | | 203,213 | | |
| 029-061 | Edgerton/Midwest | 94,405 | | 200,159 | 94,405 | 163,520 | | 36,639 |
| 029-063 | Shell Valley Domestic | 3,000 | | | | | | 3,000 |
| 029-064 | Wright Municipal | | | 62,972 | | 62,972 | | |
| 029-066 | Kemmerer Dam Rehab | | | 96,954 | | 96,954 | | |
| 029-069 | Buffalo Raw Water Supply | 32,077 | | | 32,077 | | | |
| 029-071 | Natrona County | | | 150,000 | | 79,268 | 69 | 70,663 |
| 029-072 | Yoder GW Project | | | 9,936 | | 9,936 | | |
| 029-073 | N. Washakie County | | | 75,000 | 4,000 | 70,339 | | 661 |
| 029-074 | Centennial Water | | | 150,000 | | 117,939 | 25 | 32,036 |
| 029-075 | Bitter Creek | | | 150,000 | | 81,326 | 598 | 68,076 |
| 029-076 | Casper Raw LII | | | 82,000 | | 75,220 | 62 | 6,718 |
| 029-077 | Cheyenne North Crow Res | | | 100,000 | | 43,000 | | 57,000 |
| 029-078 | Ferris Ditch | | | 80,000 | | 22,661 | 64 | 57,275 |
| 029-079 | Highland Hanover | | | 25,000 | | 24,277 | 41 | 682 |
| 029-080 | Lander-Worthen Medow | | | 100,000 | | 94,688 | 129 | 5,183 |
| 029-081 | Leclair Canal | | | 28,000 | | 26,808 | 344 | 848 |
| 029-082 | Upper Bluff Canal | | | 17,000 | | 16,951 | | 49 |
| 029-084 | Highline Ditch Rehab | | | 228,410 | | 228,410 | | |
| 029-085 | Pine Haven Account | | | 97,162 | | 97,162 | | |
| 029-086 | Cheyenne Well | | | 3,826 | | 3,826 | | |
| 029-088 | Fairview Water Supply | | | 135,268 | | 135,268 | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 029-092 Cowley | | | 50,000 | | 607 | | 49,393 |
| 037-002 Gen Stream Adjud Suit-Div III | 21,975 | | 339,153 | | 139,257 | 18,249 | 203,622 |
| 053-016 Buffalo Bill Dam | | | 9,105,000 | | 9,105,000 | | |
| 053-061 Fontenelle Dam | | | 252,379 | | 252,379 | | |
| Total Water Development | 215,055,287 | 19,694,373 | 73,367,657 | 57,232,956 | 50,254,067 | 2,239,458 | 198,390,836 |
| 036-001 E.S.C. Administration | 47,305 | 12,154,876 | 4,733,872 | | 14,207,450 | 2,686,459 | 42,144 |
| Total Employment Security Commission | 47,305 | 12,154,876 | 4,733,872 | | 14,207,450 | 2,686,459 | 42,144 |
| 003-030 Budget Reserve | 55,301,875 | 28,355,082 | 20,603,259 | 46,030,002 | | | 58,230,214 |
| 004-003 Leg Gvt Royalty Impact Assist | 30,492,598 | | 2,990,232 | 10,482,831 | | 23,000,000 | (1) |
| 004-004 Leg Gvt Royalty Impact Assist | | | 10,482,287 | | | | 10,482,287 |
| 006-071 Mineral Severance Tax | | 17,723,584 | 80,269 | | | 17,803,854 | (1) |
| 201-003 Legislative Intergovernmental Revenue | 75,000 | | | 55,000 | | | 20,000 |
| Total Reserves Or Flowthroughs | 85,869,473 | 46,078,666 | 34,156,047 | 56,567,833 | | 40,803,854 | 68,732,499 |
| 005-005 Audit Exceptions | 6,536 | | | | | | 6,536 |
| 006-016 State Self Insurance | 6,749,598 | 77,190 | 1,483,938 | 54,953 | 929,758 | | 7,326,015 |
| 010-015 Rodent and Predator Control | 63,792 | (38,233) | 3,527 | 29,086 | | | |
| 010-022 Leaf Cutter Bee | 11,975 | 4,843 | 872 | | 2,082 | 10 | 15,598 |
| 013-008 Review & Compliance | 27,396 | 31,927 | 1,690 | 25,549 | | | 35,464 |
| 013-013 Lqd Microfilm Project | 1,913 | | 12,000 | | 8,433 | 110 | 5,370 |
| 015-008 Governmental Claims Act | 130,093 | | | | | | 130,093 |
| 015-009 Crime Victim's Comp. Surcharge | 190,903 | 242,128 | 8,905 | 190,903 | | | 251,033 |
| 020-011 Financial Responsibility Account | | 157,350 | 3,950 | | | | 161,300 |
| 037-004 Little Big Horn Adjudication | 10,976 | | 202,761 | | | | 213,737 |
| 053-004 Investment Program Admin Acct. | 98,458 | 164,244 | | | 99,207 | 3,394 | 160,101 |
| 053-005 Revolving Investment Fd Account | 3,752,983 | 380,082 | 5,440,984 | | 6,073,135 | 5,000 | 3,495,914 |
| 071-001 DHSS Audit Fy 86 And 87 | 6 | | | | | | 6 |
| 071-045 Home Health Nursing | 305,067 | 489,163 | 26,140 | | 75,523 | 6,191 | 738,656 |
| 071-050 Gifts & Donations | | 648 | | | 590 | | 58 |
| 074-041 Snowmobile Gas Tax | 18,477 | 109,082 | 2,567 | | 109,817 | 4,097 | 16,212 |
| Total Other Earmarked Accounts | 11,368,173 | 1,618,424 | 7,187,334 | 300,491 | 7,298,545 | 18,802 | 12,556,093 |
| Total Earmarked Fund | 439,545,396 | 182,699,238 | 259,891,471 | 148,838,673 | 320,290,358 | 46,260,277 | 366,746,797 |
| Highway Fund | | | | | | | |
| 045-004 Highway Department-U M T A | 79,562 | 1,655,520 | 9,746 | | 1,645,209 | | 99,619 |
| 045-609 Sc-Co Farm To Market Road Acct | 11,803,814 | 2,833,755 | 7,586,496 | | 4,319,869 | 666,240 | 17,237,956 |
| 045-718 State Highway Fund | 61,486,036 | 146,745,352 | 91,444,426 | 10,436,378 | 211,114,304 | 10,672,496 | 67,452,636 |
| 045-723 PSf-Highway | 3,394,582 | 5,994,386 | 287,025 | | 6,106,181 | 2,377,769 | 1,192,043 |
| Total Highway Fund | 76,763,994 | 157,229,013 | 99,327,693 | 10,436,378 | 223,185,563 | 13,716,505 | 85,982,254 |
| Game And Fish Fund | | | | | | | |
| 040-001 Office Of Director | 114,834 | | 622,998 | | 567,976 | 70,264 | 99,592 |
| 040-002 Admin & Fiscal Services | 158,198 | | 1,224,741 | | 1,063,229 | 178,055 | 141,655 |
| 040-003 Information & Educa Services | 40,509 | | 1,568,082 | | 1,524,288 | 68,072 | 16,231 |
| 040-004 Habitat & Tech Services | 167,271 | | 2,606,600 | | 2,500,420 | 68,974 | 204,477 |
| 040-005 Fisheries | 443,949 | | 3,996,133 | | 4,258,304 | 36,818 | 144,960 |
| 040-006 Game | 665,502 | | 7,317,385 | | 7,318,102 | 187,448 | 477,337 |
| 040-009 Agency Common | 312,424 | | 452,011 | | 712,076 | 49,029 | 3,330 |
| 040-021 100% Reimbursable Contracts | 217,812 | 1,586 | 882,552 | | 602,295 | 4,579 | 495,076 |
| 040-051 Office Of Dir Enhancement | 610,381 | | 725,000 | | 658,906 | 25,724 | 650,751 |
| 040-052 Admin & Fisc Serv Enhancement | | | 780,500 | | 36,910 | | 743,590 |
| 040-053 Information & Educa Serv Enhanc | 92,375 | | 304,359 | | 186,317 | 2,894 | 207,523 |
| 040-054 Habitats Enhancements | 115,083 | | 519,779 | | 488,839 | 966 | 145,057 |

STATE OF WYOMING

# ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| | Game And Fish Fund (Cont.) | | | | | | | |
| 040-055 | Fisheries Enhancements | 23,106 | | 390,620 | | 271,933 | 1,698 | 140,095 |
| 040-056 | Game Enhancements | 38,457 | | 1,121,473 | | 578,185 | 223,331 | 358,414 |
| 040-090 | Game And Fish Revenue | 22,512,000 | 13,910,146 | 10,180,795 | 26,886,603 | | | 19,716,338 |
| 040-091 | Gifts & Donations | 64,423 | 3,799 | 4,979 | | 22,228 | | 50,973 |
| 040-092 | Mitigations | 754,395 | 59,500 | 1,240 | | 101,960 | 52 | 713,123 |
| 040-093 | Res For Capital Replacements | 910,598 | | 67,642 | | 9,692 | 3,604 | 964,944 |
| 040-094 | Conservation Stamp | 3,330,320 | 984,858 | | | | | 4,315,178 |
| 040-095 | Land Aquisitions | 1,478,540 | 5,000 | 1,499,779 | | 986,007 | | 1,997,312 |
| 040-096 | Special Liabilities | | | 328,414 | | 319,777 | (331) | 8,968 |
| 040-098 | Landowner Payments | 832,878 | | 544,857 | | 727,408 | | 650,327 |
| 040-099 | Wildlife Trust | 5,592,175 | 6,536 | 2,463,594 | | | | 8,062,305 |
| | Total Game And Fish Fund | 38,475,230 | 14,971,425 | 37,603,533 | 26,886,603 | 22,934,852 | 921,177 | 40,307,556 |
| | University Fund | | | | | | | |
| 067-012 | University Student Fees | 2,170,940 | 12,237,377 | 7,409,439 | 11,934,866 | 334,028 | | 9,548,862 |
| 067-050 | Federal Mineral Royalty | 2,631,964 | | 12,455,945 | 5,897,591 | 3,727,255 | | 5,463,063 |
| | Total University Fund | 4,802,904 | 12,237,377 | 19,865,384 | 17,832,457 | 4,061,283 | | 15,011,925 |
| | Permanent Land Income Fund | | | | | | | |
| 004-005 | Income-Miner's Hospital | 4,077,480 | 46,172 | 1,211,870 | 403,750 | | | 4,931,772 |
| 005-015 | Common School Land Income | 5,532,461 | 7,813,086 | 59,435,227 | | 53,798,553 | | 18,982,221 |
| 067-001 | University Perm Land Fund | 23,474 | 78,013 | 381,117 | 448,667 | | | 33,937 |
| 067-002 | University Ag. Perm Land Income | 198,761 | 37,461 | 1,336,584 | 1,264,379 | | | 308,427 |
| 080-001 | Omnibus Land Income | 5,697,495 | 171,819 | 1,067,313 | | | 2,162,726 | 4,773,901 |
| | Total Permanent Land Income Fund | 15,529,671 | 8,146,551 | 63,432,111 | 2,116,796 | 53,798,553 | 2,162,726 | 29,030,258 |
| | Total Special Revenue Funds | 575,117,195 | 375,283,604 | 480,120,192 | 206,110,907 | 624,270,609 | 63,060,685 | 537,078,790 |
| | Debt Service Fund | | | | | | | |
| 004-074 | Cap Facilities-Series A Bonds | 6,187 | | | | | | 6,187 |
| | Total Debt Service Fund | 6,187 | | | | | | 6,187 |
| | Total Governmental Fund Types | 647,359,012 | 583,734,178 | 823,440,429 | 206,110,907 | 1,113,940,722 | 143,235,577 | 591,246,413 |
| | Expendable Trust Funds | | | | | | | |
| 060-063 | Fees - Entitlements - S.D. | 1,410,986 | | 104,835 | | | | 1,515,821 |
| 060-066 | Fees - Grants - S.D. | 2,160,774 | | 165,749 | | 162,497 | | 2,164,026 |
| | Total Elementary & Secondary Education | 3,571,760 | | 270,584 | | 162,497 | | 3,679,847 |
| 043-001 | Administration | | | 154,612 | | 118,357 | 14,850 | 21,405 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 043-017 Employee Life Insurance | 171,453 | 584,703 | 1,277,388 | | 1,842,572 | 1,159 | 189,813 |
| 043-018 Employee Health Insurance | 706,217 | 7,545,811 | 15,779,312 | | 23,095,351 | 18,790 | 917,199 |
| 043-064 Insurance Contribution Override | 4,041,375 | 74,543 | 623,572 | 160,597 | | 623 | 4,578,270 |
| Total Employee/Retiree Life & Health Ins | 4,919,045 | 8,205,057 | 17,834,884 | 160,597 | 25,056,280 | 35,422 | 5,706,687 |
| 020-020 Air Quality Penalties | 290,289 | 20,000 | 21,306 | | | | 331,595 |
| 020-030 Water Quality Penalties | 725,752 | 15,750 | 53,384 | | | | 794,886 |
| 020-040 Land Quality Penalties | 130,140 | 16,788 | 25,378 | 13,600 | 15,786 | | 142,920 |
| 020-041 Land Quality Special Projects | 54,794 | | 3,864 | | 9,500 | | 49,158 |
| 020-042 Penalty-Court Assess | 462,000 | 370,338 | 37,234 | | 384,904 | (19,211) | 503,879 |
| 020-044 Abandoned Mine Reclamation | 16,069 | 28,781,048 | 21,481 | | 28,681,495 | 113,774 | 23,329 |
| 020-045 Subsidence Program | 847 | 52,754 | 168 | | 51,483 | 1,770 | 516 |
| 020-051 Powder River Basin | 734 | 25,200 | 503 | | 25,200 | | 1,237 |
| 020-060 Solid Waste Penalties | 45,794 | 10,000 | 3,403 | | | | 59,197 |
| Total Environmental Quality | 1,726,419 | 29,291,878 | 166,721 | 13,600 | 29,168,368 | 96,333 | 1,906,717 |
| 005-014 Visually Handicapped Priv Endow | 24,527 | 3 | 1,434 | | | | 25,964 |
| 005-016 Education Gifts & Donations | 6,549 | 2,000 | 486 | | 2,500 | | 6,535 |
| 005-030 Education Admin St Grants & Aid | 500 | | 4,349 | | 4,165 | 685 | (1) |
| 010-008 State Fair - Misc Activities | 26,652 | 38,689 | 2,344 | 20,543 | 46,389 | | 753 |
| 010-009 Museum Donations | | 500 | 2,543 | | 11,703 | | 9,340 |
| 013-008 Museums Gifts & Donations | 222,925 | 100,000 | | 322,925 | | | |
| 014-002 Arts & Council | 58,199 | 11,423 | 4,639 | 7,262 | 12,734 | 704 | 53,561 |
| 014-003 N.Y. Philharmonic | | 416,905 | 212 | | 412,164 | | 4,953 |
| 047-015 Wy Women's Comm Contributions | 518 | 4,723 | | | 2,725 | 78 | 2,438 |
| 074-012 Veteran's Cemetery | | 6,646 | 2,432 | | 3,520 | 166 | 5,392 |
| 088-050 W.W.C. Gifts And Donations | 20 | | 1 | | | | 21 |
| 088-051 W.W.C. Solar Donations | 12,852 | | 1,039 | | | | 13,891 |
| 090-050 Children's Home Rec & Spcl Needs | 1,267 | 1,401 | 1,297 | | 1,130 | | 2,835 |
| 091-050 Girl's School/Gifts - Donations | 1,432 | | 161 | | 1,140 | | 453 |
| 093-050 Boy's School Welfare Fund | 95 | 76 | 16 | | 100 | | 87 |
| 094-052 Janney Memorial | | 1,000 | 16 | | 70 | | 946 |
| 095-050 State Hospital Recreation | 10,012 | 2,894 | 3,805 | | 9,266 | | 7,445 |
| 095-051 State Hospital Volunteer Svcs | 636 | 983 | 114 | | 675 | | 1,058 |
| 095-052 State Hospital Chapel Fund | 1,817 | 88 | 193 | | 1,065 | | 1,033 |
| 096-051 Special Services - Training School | 7,756 | 24,759 | 1,570 | | 27,485 | | 6,600 |
| 096-052 W S T S Crmetary | 4,474 | | 727 | | | | 5,201 |
| 096-053 W S T S Chapel | 4,203 | 2,007 | 4,132 | | 1,084 | | 9,258 |
| 096-054 W S T S Playground | 15,139 | 4,505 | 1,306 | | 13,049 | | 7,901 |
| 096-055 W S T S Special Olympics | | 481 | 24 | | 345 | | 160 |
| 097-050 Donations To Veterans' Home | 9,986 | 2,265 | 939 | | 1,955 | | 11,235 |
| 097-055 Nasvh Summer Conference 1986 | 61 | | 5 | | | | 66 |
| 098-050 Donations-Residents' Use | 5,008 | | 665 | | 523 | | 5,150 |
| 098-051 Donation-Employee Benefit Fd | | | 10 | | | | 10 |
| 099-050 Inmate Benefit & Welfare | 885 | 5,079 | 84 | | 4,057 | | 1,991 |
| 099-051 Blackrose-Reeder/Scholar Fund | 194 | 88 | 16 | | 155 | | 143 |
| 101-012 St. Clair Memorial | 1,855 | | | | | | 1,855 |
| Total Gifts And Donations | 417,562 | 626,515 | 52,559 | 350,730 | 557,999 | 1,633 | 186,274 |
| 004-051 Special Fuel Tax Counties | | 2,600,649 | | | 2,600,649 | | |
| 004-059 Exxon-Sublette County | | 2,836,648 | | | | | 2,836,648 |
| 004-060 Special Distributions | | | 17,600,000 | | 17,600,000 | | |
| 004-063 Car Company Tax | | 727,718 | | | 712,469 | | 15,249 |
| 004-066 Taylor Grazing Act | | 532,823 | | | 532,823 | | |
| 004-067 United States Forest Reserve | 266 | 1,464,862 | | 266 | 1,464,862 | | |
| 004-068 Gas Tax Municipal Refund | 326,381 | 120,733 | 31,173 | | 93,178 | | 385,109 |

STATE OF WYOMING

# ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| Expendable Trust Funds (Cont.) | | | | | | | | |
| 004-074 | 2% Mineral Severance Tax | | 23,038,087 | | | 23,038,087 | | |
| 004-075 | Sales & Use Tax Impact Assist | | 187,778 | | | 187,778 | | |
| 011-030 | Lodging Tax | 18,433 | 1,414,592 | | | 1,376,907 | | 56,118 |
| 011-061 | Cigarette Tax - City & Municipal | 565,468 | 2,406,041 | 203 | | 2,388,180 | | 583,532 |
| 011-065 | Gas Tax - Cities & Towns | 2 | (2) | 2,921,044 | | 2,921,044 | | |
| 011-066 | Gas Tax - Counties | 1,454 | | 3,083,149 | | 3,083,150 | | 1,453 |
| 011-067 | Sales Tax - County & Municipal | 7,017,732 | 90,909,963 | 12,800 | | 91,454,726 | | 6,485,769 |
| | Total Local Government Distributions | 7,929,736 | 126,239,892 | 23,648,369 | 266 | 147,453,853 | | 10,363,878 |
| 001-021 | Oil Overcharge Refunds | 13,885,695 | | | 13,885,695 | | | |
| 001-040 | Exxon | | | 10,424,532 | | 61,823 | 785,221 | 9,577,488 |
| 001-041 | Diamond Shamrock | | | 237,826 | | | | 237,826 |
| 001-042 | Stripper Wells | | 538,051 | 4,163,090 | | 131,678 | 5,000 | 4,564,463 |
| 001-043 | Belridge, Palo Pinto | | | 91,614 | | | 20,000 | 71,614 |
| 001-050 | Wind River Tribes | | | 2,500,000 | | 2,500,000 | | |
| 003-044 | Bad Debt Recoveries | 15,911 | | | | | | 15,911 |
| 004-050 | Special Fuel Tax Cities | | 649,521 | 642 | | 650,162 | | 1 |
| 004-061 | Escheat Account | 576,690 | 152,978 | 28,299 | | 76,462 | 38,076 | 643,429 |
| 004-064 | Gasoline Tax Refunds | 3,902,739 | 872,021 | 377,117 | | 820,664 | | 4,331,213 |
| 006-004 | Purchase & Property Control | 121,419 | 97,824 | 2,934 | 2,423 | 14,817 | 140,825 | 64,112 |
| 006-014 | Local Government Insurance | 1,875,948 | 562,066 | 127,946 | 23,551 | 246,956 | 129 | 2,295,324 |
| 006-015 | Disaster Repair-Aug 85 Flood | 2,690 | | | 2,690 | | | |
| 007-008 | Adjutant General Unemployment Trust | 75,049 | 667 | 59,484 | | 11,977 | | 123,223 |
| 008-001 | Counties Augmenting Revenues | 6,864 | 13,125 | | 6,864 | | | 13,125 |
| 010-002 | Marketing Division | | | 51,168 | | 11,908 | 128 | 39,132 |
| 010-006 | Ag Planning and Development | 50,288 | | | 50,000 | | | 288 |
| 010-014 | Weed & Pest Control | 203,121 | | 8,312 | | 210,729 | 9 | 695 |
| 010-016 | Wyoming Beef Council | 54,485 | 1,011,251 | 19,185 | 425 | 908,492 | 12,753 | 163,251 |
| 011-021 | Registered Vehicle Listing | 246,588 | 201,736 | | 65,048 | 560 | 9,850 | 372,866 |
| 013-009 | Territorial Prison | | 340,000 | | (322,925) | 604,323 | 6,790 | 51,812 |
| 032-012 | Annual & Sick Leave | 41,341 | | | | 8,355 | 376 | 32,610 |
| 036-003 | Employment Security Revenue | 1,566,535 | 317,238 | 8,712 | | 23,054 | 37,298 | 1,832,133 |
| 037-002 | Engineer Board Of Control | 27,161 | 10,426 | 148 | 3,960 | 5,235 | | 28,540 |
| 038-003 | Pari-Mutuel Refunds | 23,575 | 10,542 | | (4) | | | 34,121 |
| 046-004 | Manpower Supplies Trust | 6,213 | | 516 | | | | 6,729 |
| 047-010 | Wage Claim Payments | 1,064 | 3,000 | | | | | 4,064 |
| 053-006 | EDS Board Promotion & Investigation | 58,289 | 44,458 | 2,915 | 40,000 | 48,682 | 6,352 | 10,628 |
| 053-060 | Small Water Loans | 678,212 | 114,243 | 49,583 | | 579,968 | | 262,070 |
| 053-061 | Fontennelle Reservoir | 3,556 | 299,993 | 1,084 | | 299,993 | | 4,640 |
| 055-002 | Seismic Bond Forfeitures | 91,482 | (21,745) | | | 55,948 | | 13,789 |
| 060-003 | Emergcy Fire Suprsn-Forestry | 135,135 | 33,027 | 174,226 | | 7,069 | | 335,319 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 060-032 Farm Loan Revenue | 88,800 | 46,649 | 6,783 | 43,086 | | | 99,146 |
| 060-064 Public Lands Revenue | 8,082 | 85,554 | 8,128 | 97,662 | | | 4,102 |
| 060-099 Farm Loan Loss Reserve | 1,798,941 | 3,010,460 | 138,734 | | 3,098,526 | 8,748 | 1,840,861 |
| 065-008 Data Base Search | 328 | | | | | | 328 |
| 065-009 State Library Circulation System | 3,300 | 23,114 | 2,322 | | | 18,327 | 10,409 |
| 067-011 U. W. Payroll Deductions | 11,283 | | 4,165 | | 1,157 | | 14,291 |
| 071-001 Wyoming Health Conference | 279 | | | | | | 279 |
| 071-002 Governor's Commission Handicapped | 81 | | | | 81 | | |
| 071-020 Preventive Health | 85 | | | | | | 85 |
| 071-040 Family Health Services | 4,402 | 13,678 | | | | | 18,080 |
| 071-045 Nursing Services | | 1,165 | 90 | | 1,225 | | 30 |
| 071-050 Personal Needs | 49,994 | 53,256 | | 2,190 | 18,836 | | 82,224 |
| 071-051 OPASS Overpayments & Recoveries | 2,566 | 102,607 | 93,651 | | | 8,067 | 190,757 |
| 071-053 Child Support | 1,526,378 | 1,993,878 | 178,611 | 1,424,881 | 352,124 | (2,413) | 1,924,275 |
| 071-060 Business Enterprise | 17,796 | 38,890 | 11 | | 42,959 | 301 | 13,437 |
| 071-080 Community Programs | 1,540 | 9,040 | 180 | | 5,114 | (1,183) | 6,829 |
| 071-090 Aging | 19,725 | | 17,278 | 21,145 | | | 15,858 |
| 074-018 Recreation Special Projects | 104,640 | 8,626 | 1,339,181 | 32,584 | | | 1,419,863 |
| 074-021 OWSA - Survey Archeology | | 12 | (12) | | | | |
| 075-001 Board of Outfitters Administration | | 5,305 | 7,500 | | 5,268 | | 7,537 |
| 096-056 W S T S Work Adjustment Center | 1,128 | 78 | 82 | 1,288 | | | |
| Total Other Expendable Trust Accounts | 27,289,398 | 10,642,734 | 20,126,037 | 15,380,563 | 10,804,145 | 1,094,654 | 30,778,807 |
| 001-006 Governor's Prayer Breakfast | 1,960 | 3,040 | | | 4,410 | | 590 |
| 001-010 Veterans Affair Commission | 63 | | 5 | | | | 68 |
| 001-031 Centennial Commission Trust | 41,212 | 161,421 | 1,806 | (88) | 62,397 | | 142,130 |
| 003-080 Western States Mineral Workshop | 120 | | | 120 | | | |
| 005-010 School Commodity Revolving Fund | 108,204 | 386,279 | 36,027 | 419,630 | | | 110,880 |
| 005-011 Education Sales Serv & Pub | 7,051 | 3,015 | 15,021 | | 7,331 | 13,978 | 3,778 |
| 005-012 Education Workshops & Conf | 3,200 | 8,030 | 40 | | 8,041 | (4) | 3,233 |
| 006-003 Budget Division-NASBO | | 2,266 | 600 | 62 | 2,767 | 37 | |
| 006-005 Wyo Surplus Property | 150,286 | 150,939 | 49,180 | | | 205,248 | 145,157 |
| 006-006 Personnel | 12,308 | 1,440 | 15,507 | 12,308 | 2,316 | | 14,631 |
| 032-015 Training | 16,333 | | | | 14,695 | 274 | 1,864 |
| 041-002 Fire Prevention Meeting & Reg | 6,984 | 272 | | | 1,171 | | 6,085 |
| 041-003 Electrical Safety Meetins & Reg | 11,070 | | | 7,500 | | | 3,570 |
| 041-004 Publication Sales | | | 7,500 | | 6,775 | | 725 |
| 042-004 Consignment Account | 346 | 111 | 2,004 | 252 | 204 | | 2,005 |
| 047-012 Labor Mgmt Conference | | 7,399 | | | 6,134 | | 1,265 |
| 060-050 Cty Fire Assist Prog - Forestry | 22,343 | 126,299 | 1,757 | | 140,227 | (582) | 10,754 |
| Total Seminars, Workshops And Resale Accts | 381,980 | 850,511 | 129,447 | 439,784 | 256,468 | 218,951 | 446,735 |
| 070-062 Industrial Accid. Defrd Pymt Acc | 135,447 | 5,149 | | 140,596 | | | |
| 070-066 Industrial Accident Res. Acc | 5,967,682 | 315,745 | | 6,283,427 | | | |
| 070-070 Workers' Compensation Fund | 9,403,388 | 33,115,600 | 21,286,615 | 2,153,058 | 43,917,139 | 120,030 | 17,615,376 |
| 070-073 Mineral Severance Tax | 14,043,587 | | | 14,043,587 | | | |
| Total Workmens Compensation | 29,550,104 | 33,436,494 | 21,286,615 | 22,620,668 | 43,917,139 | 120,030 | 17,615,376 |
| Total Expendable Trust Funds | 75,786,004 | 209,293,081 | 83,515,216 | 38,966,208 | 257,376,749 | 1,567,023 | 70,684,321 |
| Total Governmental And Expendable Trust Funds | $ 723,145,016 | $793,027,259 | $906,955,645 | $245,077,115 | $1,371,317,471 | $144,802,600 | $ 661,930,734 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

### JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 001 | | Governor | | | | | | | |
| | 001 | Administration | $ 11,548.38 | $ 913,181.00 | $ | $ 7,500.00 | $ 932,229.38 | $ 458,339.72 | $ 473,889.66 |
| | 002 | Advisory & Investigation | 800.00 | 25,255.00 | | | 26,055.00 | 5,138.55 | 20,916.45 |
| | 003 | Uniform Laws Commission | | 8,363.00 | 8,363.00 | | 16,726.00 | 5,229.66 | 11,496.34 |
| | 004 | Intergovernmental Cooperation | | 167,922.00 | | | 167,922.00 | 105,490.00 | 62,432.00 |
| | 005 | Efficiency in Government | 168,012.78 | | 250,000.00 | | 418,012.78 | 183,592.27 | 234,420.51 |
| | 006 | Special Contingency | 1,254,691.57 | 1,658,945.00 | 300,000.00 | | 3,213,636.57 | 522,377.90 | 2,691,258.67 |
| | 008 | Governor's Discretionary Ctg. | 5,000.00 | 50,000.00 | | | 55,000.00 | 30,000.00 | 25,000.00 |
| | 009 | Agency Funding Ctg. | 85,000.00 | | | | 85,000.00 | 64,925.00 | 20,075.00 |
| | 010 | Veteran's Affair Committee | 2,500.00 | 5,737.00 | | | 8,237.00 | 4,641.60 | 3,595.40 |
| | 011 | Planning Coordinator | 111,602.57 | 1,228,316.00 | 75,000.00 | 4,500.00 | 1,419,418.57 | 709,084.29 | 710,334.28 |
| | 012 | Audit Advalorem | 48,119.35 | | | | 48,119.35 | 38,782.32 | 9,337.03 |
| | 014 | Indian Affairs Council | | | 35,000.00 | | 35,000.00 | | 35,000.00 |
| | 015 | Agriculture Mediation Bd | | 25,000.00 | | | 25,000.00 | 12,233.50 | 12,766.50 |
| | 017 | Centennial Commission | 31,620.06 | 644,798.00 | | | 676,418.06 | 252,231.27 | 424,186.79 |
| | 019 | Civil Defense State Match | 125,000.00 | | | | 125,000.00 | 4,314.27 | 120,685.73 |
| | 030 | Citizens Task Force | 1,193.79 | | | | 1,193.79 | 1,193.79 | |
| | | AGENCY TOTAL | 1,845,088.50 | 4,727,517.00 | 668,363.00 | 12,000.00 | 7,252,968.50 | 2,397,574.14 | 4,855,394.36 |
| 002 | | Secretary of State | | | | | | | |
| | 001 | Administration | 94,271.92 | 1,603,117.00 | 266,836.00 | | 1,964,224.92 | 857,766.80 | 1,106,458.12 |
| 003 | | State Auditor | | | | | | | |
| | 001 | Administration | 240,960.95 | 2,975,295.00 | (30,577.00) | (17,406.56) | 3,168,272.39 | 1,097,697.30 | 2,070,575.09 |
| | 008 | Oil and Gas Auditing | 17,844.86 | 1,100,508.00 | | (678,717.64) | 439,635.22 | 433,345.40 | 6,289.82 |
| | 009 | Budget Reserve Account | | | | 20,483,258.88 | 20,483,258.88 | 20,483,258.88 | |
| | 011 | Special Salary Increase | | 750,000.00 | | | 750,000.00 | 239,264.18 | 510,735.82 |
| | 013 | Salary Increases | | 2,462,000.00 | 4,799,000.00 | | 7,261,000.00 | | 7,261,000.00 |
| | 015 | Salaries For Judges | | 143,272.00 | | | 143,272.00 | | 143,272.00 |
| | | AGENCY TOTAL | 258,805.81 | 7,431,075.00 | 4,768,423.00 | 19,787,134.68 | 32,245,438.49 | 22,253,565.76 | 9,991,872.73 |
| 004 | | State Treasurer | | | | | | | |
| | 001 | Administration | 34,174.53 | 945,890.00 | | | 980,064.53 | 474,472.56 | 505,591.97 |
| | 002 | Investment Managers | | | 550,000.00 | | 550,000.00 | | 550,000.00 |
| | 003 | Veteran's Tax Exemption | | 1,173,150.00 | | | 1,173,150.00 | 485,454.21 | 687,695.79 |
| | 007 | Tax Refund to Elderly & Disabled | | 11,005,800.00 | | | 11,005,800.00 | 5,312,129.94 | 5,693,670.06 |
| | 016 | Police Officer's Retirement | | 1,484,000.00 | | | 1,484,000.00 | 742,000.00 | 742,000.00 |
| | | AGENCY TOTAL | 34,174.53 | 14,608,840.00 | 550,000.00 | | 15,193,014.53 | 7,014,056.71 | 8,178,957.82 |
| 005 | | Department of Education | | | | | | | |
| | 001 | Administration | 30,810.78 | 1,003,289.00 | 14,129.00 | (36,807.00) | 1,011,421.78 | 446,932.87 | 564,488.91 |
| | 003 | District Services | 403,213.50 | 3,046,256.00 | | 224,305.00 | 3,673,774.50 | 1,377,657.77 | 2,296,116.73 |
| | 005 | Task Force | | | 10,000.00 | | 10,000.00 | 428.35 | 9,571.65 |
| | 006 | Deaf Services | 30,905.18 | 1,474,900.00 | 109,867.00 | (109,867.00) | 1,505,805.18 | 618,079.20 | 887,725.98 |
| | 007 | Blind Services | 11,695.25 | 902,320.00 | 77,631.00 | (77,631.00) | 914,015.25 | 406,909.12 | 507,106.13 |
| | 009 | Foundation Program | 38,048,298.41 | 2,268,000.00 | 950,000.00 | | 41,266,298.41 | 15,538,739.05 | 25,727,559.36 |
| | | AGENCY TOTAL | 38,524,923.12 | 8,694,765.00 | 1,161,627.00 | | 48,381,315.12 | 18,388,746.36 | 29,992,568.76 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 006 | Dept. of Admin. & Fiscal Control | | | | | | | |
| 001 | Administration | 1,552.00 | 487,148.00 | | | 488,700.00 | 238,899.00 | 249,801.00 |
| 003 | Budget Division | 4,178.22 | 1,175,241.00 | 97,156.00 | (81,607.00) | 1,194,968.22 | 546,328.07 | 648,640.15 |
| 004 | Purchasing & Property Control | 93,792.04 | 3,276,647.00 | | | 3,370,439.04 | 1,227,461.15 | 2,142,977.89 |
| 005 | Wyoming Surplus Property | 1,347.85 | 344,637.00 | | | 345,984.85 | 162,850.51 | 183,134.34 |
| 006 | Personnel | 233,115.30 | 2,402,808.00 | | | 2,635,923.30 | 1,071,501.17 | 1,564,422.13 |
| 007 | Data Services Division | | 77,016.00 | | | 77,016.00 | 46,395.83 | 30,620.17 |
| 009 | Research and Statistics | 49,165.39 | 564,458.00 | | 4,907.00 | 618,530.39 | 262,805.62 | 355,724.77 |
| 016 | Insurance | 136,454.24 | 1,550,000.00 | | | 1,686,454.24 | 1,250,689.43 | 435,764.81 |
| 070 | Property Repair and Maintenance | 312,624.75 | 386,550.00 | | | 699,174.75 | 341,052.60 | 358,122.15 |
| 071 | Capital Outlay | 80,775.71 | | | | 80,775.71 | 45,565.70 | 35,210.01 |
| 075 | Construction and Remodeling | 315.00 | | | | 315.00 | 282.65 | 32.35 |
| 080 | Central Services Supervision | 2,156.39 | 317,216.00 | | | 319,372.39 | 121,718.21 | 197,654.18 |
| 081 | Leasing | | 3,638,726.00 | | | 3,638,726.00 | 1,448,774.19 | 2,189,951.81 |
| 083 | Central Mail | 17,477.40 | 550,382.00 | | | 567,859.40 | 245,638.39 | 322,221.01 |
| 085 | Telecommunication Leasing | 158,978.20 | 412,170.00 | | | 571,148.20 | 297,531.89 | 273,616.31 |
| 086 | Buildings and Grounds | 95,994.92 | 6,844,906.00 | | (76,276.00) | 6,864,624.92 | 3,323,509.05 | 3,541,115.87 |
| 087 | Security | 8,713.46 | 713,152.00 | | (360,513.00) | 361,352.46 | 351,757.62 | 9,594.84 |
| 088 | Office Machine Repair | 34,768.88 | 548,793.00 | | | 583,561.88 | 287,891.47 | 295,670.41 |
| | AGENCY TOTAL | 1,231,409.75 | 23,289,850.00 | 97,156.00 | (513,489.00) | 24,104,926.75 | 11,270,652.55 | 12,834,274.20 |
| 007 | Adjutant General | | | | | | | |
| 001 | Administration | 90,586.52 | 2,785,610.00 | | | 2,876,196.52 | 1,315,187.46 | 1,561,009.06 |
| 002 | Air Guard | 675.72 | 238,815.00 | | | 239,490.72 | 114,902.50 | 124,588.22 |
| 004 | Army Guard | 4,055.07 | 154,978.00 | 40,000.00 | | 199,033.07 | 102,368.78 | 96,664.29 |
| 005 | Tuition Benefits | | 117,265.00 | 7,000.00 | | 124,265.00 | 76,414.76 | 47,850.24 |
| 070 | Capital Outlay | 177,073.98 | 500,000.00 | | | 677,073.98 | 112,165.03 | 564,908.95 |
| | AGENCY TOTAL | 272,391.29 | 3,796,668.00 | 47,000.00 | | 4,116,059.29 | 1,721,038.53 | 2,395,020.76 |
| 008 | Statewide Public Defenders | | | | | | | |
| 001 | Administration | 9,816.66 | 2,751,132.00 | 125,270.00 | | 2,886,218.66 | 1,419,109.68 | 1,467,108.98 |
| 009 | Aeronautics Commission | | | | | | | |
| 001 | Administration | 15,132.93 | 733,645.00 | | | 748,777.93 | 372,954.33 | 375,823.60 |
| 002 | Search and Rescue | 4,700.00 | 19,782.00 | | | 24,482.00 | 4,613.57 | 19,868.43 |
| 004 | Air Search Training | 1,677.74 | | | | 1,677.74 | 1,649.85 | 27.89 |
| 070 | Airport Improvements | 1,078,378.45 | 2,486,200.00 | | | 3,564,578.45 | 1,207,633.79 | 2,356,944.66 |
| | AGENCY TOTAL | 1,099,889.12 | 3,239,627.00 | | | 4,339,516.12 | 1,586,851.54 | 2,752,664.58 |
| 010 | Department of Agriculture | | | | | | | |
| 001 | Administration | 17,496.37 | 2,545,687.00 | | | 2,563,183.37 | 1,127,052.17 | 1,436,131.20 |
| 002 | Marketing Division | | 430,577.00 | | | 430,577.00 | 188,503.85 | 242,073.15 |
| 003 | Standards & Consumer Services | | 3,418,154.00 | | | 3,418,154.00 | 1,619,148.63 | 1,799,005.37 |
| 006 | Ag. Planning and Development | 91,736.75 | | | | 91,736.75 | 84,852.46 | 6,884.29 |
| 008 | State Fair | 19,227.11 | 1,900,354.00 | | | 1,919,581.11 | 873,418.92 | 1,046,162.19 |
| 010 | Conservation Commission | 900.00 | | | | 900.00 | 600.00 | 300.00 |
| 011 | Conservation Districts | | 54,865.00 | | | 54,865.00 | 54,865.00 | |
| 015 | Rodent and Predator Control | 22,192.00 | | | | 22,192.00 | 21,192.25 | 999.75 |
| 017 | Grasshopper Control | 390,226.00 | | | | 390,226.00 | 112,325.37 | 277,900.63 |
| 019 | Consumer Compliance | 105,320.89 | | | | 105,320.89 | 95,158.54 | 10,162.35 |
| C20 | Leafy Spurge | 17,502.99 | | | | 17,502.99 | 16,488.01 | 1,014.98 |
| 070 | Capital Outlay Fair | | 10,000.00 | | | 10,000.00 | 10,000.00 | |
| 074 | Capital Outlay - State Fair | 26,703.99 | | | | 26,703.99 | 17,370.34 | 9,333.65 |
| 078 | Wyoming Commodities | | | 10,000.00 | | 10,000.00 | | 10,000.00 |
| 079 | Capital Outlay - Laboratory | 14,128.62 | | | | 14,128.62 | 10,892.79 | 3,235.83 |
| | AGENCY TOTAL | 705,434.72 | 8,359,637.00 | 10,000.00 | | 9,075,071.72 | 4,231,868.33 | 4,843,203.39 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

## JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 011 | | Dept. of Revenue & Taxation | | | | | | | |
| | 001 | Administration | 64,526.21 | 1,914,962.00 | 250,000.00 | | 2,229,488.21 | 970,709.08 | 1,258,779.13 |
| | 002 | Revenue | 522,948.79 | 17,322,367.00 | 2,018,798.00 | (1,401,310.00) | 18,462,803.79 | 8,810,829.47 | 9,651,974.32 |
| | 003 | Ad Valorem | 2,631,490.06 | 2,767,414.00 | 1,344,992.00 | | 6,743,896.06 | 3,581,349.36 | 3,162,546.70 |
| | 070 | Capital Outlay | 3,250.00 | | | | 3,250.00 | | 3,250.00 |
| | | AGENCY TOTAL | 3,222,215.06 | 22,004,743.00 | 3,613,790.00 | (1,401,310.00) | 27,439,438.06 | 13,362,887.91 | 14,076,550.15 |
| 013 | | Archives, Museums & Historical | | | | | | | |
| | 001 | Administration | 1,794.20 | 311,365.00 | | 58,210.00 | 371,369.20 | 190,406.51 | 180,962.69 |
| | 002 | Photographic - Graphic | | 150,987.00 | | | 150,987.00 | 76,830.52 | 74,156.48 |
| | 003 | Historical Research & Pub. | 3,806.43 | 340,372.00 | | | 344,178.43 | 176,129.37 | 168,049.06 |
| | 004 | Archives - Records Management | 24,407.28 | 1,093,166.00 | | | 1,117,573.28 | 574,905.72 | 542,667.56 |
| | 005 | Museums | | 829,197.00 | | (58,210.00) | 770,987.00 | 396,090.51 | 374,896.49 |
| | 006 | Art Gallary | 800.00 | 112,694.00 | | | 113,494.00 | 54,864.35 | 58,629.65 |
| | 007 | Historic Sites | 5,475.92 | 857,070.00 | | | 862,545.92 | 414,183.92 | 448,362.00 |
| | 008 | Historic Preservation | 4,644.21 | 324,877.00 | | | 329,521.21 | 164,064.50 | 165,456.71 |
| | 071 | Capital Outlay - Museums | | 50,000.00 | | | 50,000.00 | 15,449.24 | 34,550.76 |
| | | AGENCY TOTAL | 40,928.04 | 4,069,728.00 | | | 4,110,656.04 | 2,062,924.64 | 2,047,731.40 |
| 014 | | Council on the Arts | | | | | | | |
| | 001 | Administration | | 243,723.00 | | | 243,723.00 | 121,557.47 | 122,165.53 |
| | 002 | Folk Art & Community Services | 2,746.46 | 76,819.00 | 5,600.00 | | 85,165.46 | 43,956.46 | 41,209.00 |
| | 003 | Artist in Residence | | 49,500.00 | 25,000.00 | | 74,500.00 | 24,750.00 | 49,750.00 |
| | 004 | Literature Program | | 36,656.00 | | | 36,656.00 | 18,328.00 | 18,328.00 |
| | | AGENCY TOTAL | 2,746.46 | 406,698.00 | 30,600.00 | | 440,044.46 | 208,591.93 | 231,452.53 |
| 015 | | Attorney General | | | | | | | |
| | 001 | Administration | 45,208.78 | 3,572,118.00 | 76,000.00 | 63,855.00 | 3,757,181.78 | 1,788,840.96 | 1,968,340.82 |
| | 003 | Criminal Investigation | 352,772.18 | 5,352,873.00 | 300,000.00 | 360,513.00 | 6,366,158.18 | 2,676,154.22 | 3,690,003.96 |
| | 005 | Law Academy | 14,361.94 | 1,822,863.00 | 42,250.00 | | 1,879,474.94 | 893,250.61 | 986,224.33 |
| | 006 | Peace Off. Stand. & Train. Comm. | 1,210.92 | 170,176.00 | | | 171,386.92 | 86,099.27 | 85,287.65 |
| | 009 | Crime Victims Compensation Act | 3,994.72 | | | | 3,994.72 | 3,994.72 | |
| | | AGENCY TOTAL | 417,548.54 | 10,918,030.00 | 418,250.00 | 424,368.00 | 12,178,196.54 | 5,448,339.78 | 6,729,856.76 |
| 020 | | Dept. of Environmental Quality | | | | | | | |
| | 001 | Administration | 5,771.11 | 498,906.00 | | 15,000.00 | 519,677.11 | 270,123.54 | 249,553.57 |
| | 002 | Air Quality | | 1,123,896.00 | | | 1,123,896.00 | 560,151.70 | 563,744.30 |
| | 003 | Water Quality | 153,873.08 | 1,365,538.00 | 9,755,000.00 | (15,000.00) | 11,259,411.08 | 641,519.96 | 10,617,891.12 |
| | 004 | Land Quality | 22,706.50 | 1,809,015.00 | | | 1,831,721.50 | 864,431.10 | 967,290.40 |
| | 006 | Solid Waste | 7,446.04 | 491,024.00 | 83,050.00 | 64,700.00 | 646,220.04 | 234,708.12 | 411,511.92 |
| | 007 | Abandoned Drill Holes | 6,100.00 | | | | 6,100.00 | 2,787.19 | 3,312.81 |
| | 008 | Uranium Mill Tailings | 87,431.42 | | | | 87,431.42 | 3,441.47 | 83,989.95 |
| | 070 | Capital Outlay | 36,000.00 | | | | 36,000.00 | 3,670.00 | 32,330.00 |
| | | AGENCY TOTAL | 319,328.15 | 5,288,379.00 | 9,838,050.00 | 64,700.00 | 15,510,457.15 | 2,580,833.08 | 12,929,624.07 |
| 021 | | Department of Audit | | | | | | | |
| | 001 | Administration | | | | 77,844.22 | 77,844.22 | | 77,844.22 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 002 | Financial/Consumer | | | | 816,352.63 | 816,352.63 | | 816,352.63 |
| 003 | Public Lands | | | | 649,790.92 | 649,790.92 | | 649,790.92 |
| 004 | Minerals | | | | 1,555,326.20 | 1,555,326.20 | | 1,555,326.20 |
| 005 | Excise Tax | | | | 542,108.00 | 542,108.00 | | 542,108.00 |
| | AGENCY TOTAL | | | | 3,641,421.97 | 3,641,421.97 | | 3,641,421.97 |
| 022 | Industrial Siting Administration | | | | | | | |
| 001 | Administration | 12,497.40 | 283,000.00 | | | 295,497.40 | 145,885.51 | 149,611.89 |
| 023 | Public Service Commission | | | | | | | |
| 003 | Transportation | 4,425.00 | 671,772.00 | (14,950.00) | | 661,247.00 | 261,608.40 | 399,638.60 |
| 031 | Board of Mines | | | | | | | |
| 001 | Administration | | 513,768.00 | (1,726.00) | | 512,042.00 | 226,139.19 | 285,902.81 |
| 032 | Wyo. Emergency Management Agency | | | | | | | |
| 001 | Administration | | 223,712.00 | | | 223,712.00 | 107,263.66 | 116,448.34 |
| 002 | Population Protection Plan | | 63,706.00 | | (31,853.00) | 31,853.00 | 12,767.14 | 19,085.86 |
| 004 | Disaster Preparedness | | 27,013.00 | | | 27,013.00 | 12,721.25 | 14,291.75 |
| 006 | Emergency Management Training | | 20,860.00 | | | 20,860.00 | 9,083.40 | 11,776.60 |
| 009 | Training | | 37,017.00 | | | 37,017.00 | 6,071.12 | 30,945.88 |
| 010 | Maintenance | | | | | | 1.42 | (1.42) |
| | AGENCY TOTAL | | 372,308.00 | | (31,853.00) | 340,455.00 | 147,907.99 | 192,547.01 |
| 037 | State Engineer | | | | | | | |
| 001 | Administration | 35,550.07 | 2,364,958.00 | | | 2,400,508.07 | 1,188,359.41 | 1,212,148.66 |
| 002 | Board of Control | 7,368.00 | 761,385.00 | | | 768,753.00 | 372,175.49 | 396,577.51 |
| 003 | Hydrographer - Commissioner | 34,349.00 | 1,222,978.00 | (5,863.00) | | 1,251,464.00 | 547,859.25 | 703,604.75 |
| 004 | Interstate Streams | 15,300.00 | 363,065.00 | | | 378,365.00 | 177,024.58 | 201,340.42 |
| 005 | USGS Cooperative | 70,448.50 | 529,533.00 | | | 599,981.50 | 157,340.02 | 442,641.48 |
| 007 | Water Rights Information | 39,269.00 | 337,554.00 | | | 376,823.00 | 131,236.32 | 245,586.68 |
| 009 | Flood Control | 31,095.60 | | | | 31,095.60 | 31,095.60 | |
| 010 | Safety of Dams | 1,575.00 | 169,793.00 | | | 171,368.00 | 61,559.42 | 109,808.58 |
| | AGENCY TOTAL | 234,955.17 | 5,749,266.00 | (5,863.00) | | 5,978,358.17 | 2,666,650.09 | 3,311,708.08 |
| 039 | State Examiner | | | | | | | |
| 001 | Administration | 2,165.00 | 262,112.00 | | (133,217.22) | 131,059.78 | 131,474.01 | (414.23) |
| 002 | Bank Exams | 16,105.00 | 1,164,695.00 | | (605,965.64) | 574,834.36 | 586,389.52 | (11,555.16) |
| 003 | Public Fund Exams | 11,900.00 | 1,130,710.00 | | (609,820.92) | 532,789.08 | 516,690.04 | 16,099.04 |
| 004 | UCCC Administration | 8,155.00 | 280,008.00 | | (147,698.75) | 140,464.25 | 140,083.35 | 380.90 |
| 005 | Financial Institutions Board | 470.00 | 12,765.00 | | (7,315.24) | 5,919.76 | 5,879.23 | 40.53 |
| | AGENCY TOTAL | 38,795.00 | 2,850,290.00 | | (1,504,017.77) | 1,385,067.23 | 1,380,516.15 | 4,551.08 |
| 041 | Fire Prevention & Electrical Sf. | | | | | | | |
| 001 | Administration | 5,553.82 | 586,917.00 | | | 592,470.82 | 268,665.63 | 323,805.19 |
| 002 | Fire Prevention | 16,823.22 | 883,830.00 | | | 900,653.22 | 407,388.76 | 493,264.46 |
| 003 | Electrical Safety | 6,115.53 | 604,743.00 | | | 610,858.53 | 272,487.66 | 338,370.87 |
| | AGENCY TOTAL | 28,492.57 | 2,075,490.00 | | | 2,103,982.57 | 948,542.05 | 1,155,440.52 |
| 042 | Geological Survey | | | | | | | |
| 001 | Administration | 7,734.85 | 1,150,238.00 | | | 1,157,972.85 | 575,493.64 | 582,479.21 |
| 002 | Publications | 3,932.58 | 251,256.00 | | | 255,188.58 | 128,396.68 | 126,791.90 |
| | AGENCY TOTAL | 11,667.43 | 1,401,494.00 | | | 1,413,161.43 | 703,890.32 | 709,271.11 |
| 043 | Group Health Insurance | | | | | | | |
| 001 | Administration | | | 450,000.00 | | 450,000.00 | | 450,000.00 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 044 | | Insurance Department | | | | | | | |
| | 001 | Administration | 25,860.36 | 1,034,839.00 | 30,000.00 | (9,000.00) | 1,081,699.36 | 484,280.18 | 597,419.18 |
| | 002 | Examinations | | 858,401.00 | 60,000.00 | 9,000.00 | 927,401.00 | 427,129.28 | 500,271.72 |
| | | AGENCY TOTAL | 25,860.36 | 1,893,240.00 | 90,000.00 | | 2,009,100.36 | 911,409.46 | 1,097,690.90 |
| 045 | | Highway Department | | | | | | | |
| | 001 | Highway Patrol | 68,657.93 | 968,764.00 | 2,560.00 | | 1,039,981.93 | 415,550.99 | 624,430.94 |
| | 004 | State Radio Network | 29,828.42 | 32,542.00 | (2,505.00) | | 59,865.42 | 42,922.18 | 16,943.24 |
| | 006 | Nugget Canyon Wildlife | 187,500.00 | | | | 187,500.00 | | 187,500.00 |
| | | AGENCY TOTAL | 285,986.35 | 1,001,306.00 | 55.00 | | 1,287,347.35 | 458,473.17 | 828,874.18 |
| 046 | | Division of Manpower Planning | | | | | | | |
| | 001 | Administration | 11,876.54 | 138,105.00 | | 31,853.00 | 181,834.54 | 79,603.00 | 102,231.54 |
| 047 | | Department of Labor & Statistics | | | | | | | |
| | 001 | Administration | 19,779.91 | 760,090.00 | | | 779,869.91 | 359,416.62 | 420,453.29 |
| | 002 | Labor Standards | 3,167.95 | 397,146.00 | | | 400,313.95 | 199,220.46 | 201,093.49 |
| | 003 | Research and Statistics | 16,987.35 | 193,690.00 | | | 210,677.35 | 102,963.18 | 107,714.17 |
| | 004 | WFEC | 5,225.63 | 187,722.00 | | | 192,947.63 | 98,026.66 | 94,920.97 |
| | 005 | WCW | 5,784.52 | 99,937.00 | | | 105,721.52 | 57,469.63 | 48,251.89 |
| | 006 | Consultation Private Sector | 1,156.85 | 23,282.00 | | | 24,438.85 | 10,911.53 | 13,527.32 |
| | | AGENCY TOTAL | 52,102.21 | 1,661,867.00 | | | 1,713,969.21 | 828,008.08 | 885,961.13 |
| 051 | | Livestock Board | | | | | | | |
| | 001 | Administration | | 372,986.00 | | (37,200.00) | 335,786.00 | 153,462.94 | 182,323.06 |
| | 002 | Livestock Disease Control | | 447,855.00 | | 37,200.00 | 485,055.00 | 190,676.76 | 294,378.24 |
| | 005 | Brand Recording & Permits | | 135,404.00 | 135,404.00 | | 270,808.00 | 104,834.66 | 165,973.34 |
| | 007 | Livestock Inspection | | 1,186,528.00 | | | 1,186,528.00 | 582,123.86 | 604,404.14 |
| | | AGENCY TOTAL | | 2,142,773.00 | 135,404.00 | | 2,278,177.00 | 1,031,098.22 | 1,247,078.78 |
| 053 | | EDS Board | | | | | | | |
| | 001 | Administration | 201,677.28 | 3,043,237.00 | 485,050.00 | | 3,729,964.28 | 1,539,035.64 | 2,190,928.64 |
| | 005 | Investment EDS Board | 5,000,000.00 | | | | 5,000,000.00 | 5,000,000.00 | |
| | 014 | Energy Conservation | | 35,661.00 | | | 35,661.00 | 7,912.30 | 27,748.70 |
| | | AGENCY TOTAL | 5,201,677.28 | 3,078,898.00 | 485,050.00 | | 8,765,625.28 | 6,546,947.94 | 2,218,677.34 |
| 054 | | Board of Nursing | | | | | | | |
| | 002 | School Accreditation | 1,171.92 | 123,076.00 | | | 124,247.92 | 47,457.28 | 76,790.64 |
| 057 | | Community College Commission | | | | | | | |
| | 001 | Administration | 6,190.57 | 413,977.00 | | | 420,167.57 | 215,830.62 | 204,336.95 |
| | 002 | Grants and Aid Payments | | 73,176,546.00 | 3,055,603.00 | | 76,232,149.00 | 36,588,273.00 | 39,643,876.00 |
| | 004 | State Aid Incentives | | 250,000.00 | | | 250,000.00 | 106,214.00 | 143,786.00 |
| | | AGENCY TOTAL | 6,190.57 | 73,840,523.00 | 3,055,603.00 | | 76,902,316.57 | 36,910,317.62 | 39,991,998.95 |
| 059 | | Board of Pharmacy | | | | | | | |
| | 001 | Administration | | 113,568.00 | | | 113,568.00 | 56,779.51 | 56,788.49 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 060 | Public Lands | | | | | | | |
| 001 | Administration | 253,573.55 | 3,759,144.00 | | (39,970.00) | 3,972,747.55 | 1,811,356.44 | 2,161,391.11 |
| 002 | Forestry | 474,358.92 | 2,633,761.00 | 435,000.00 | | 3,543,119.92 | 1,736,097.76 | 1,807,022.16 |
| | AGENCY TOTAL | 727,932.47 | 6,392,905.00 | 435,000.00 | (39,970.00) | 7,515,867.47 | 3,547,454.20 | 3,968,413.27 |
| 063 | Governor's Residence | | | | | | | |
| 001 | Governor's Residence | 13,867.00 | 329,343.00 | | | 343,210.00 | 133,699.52 | 209,510.48 |
| 065 | State Library | | | | | | | |
| 001 | Administration | 2,270.25 | 248,703.00 | 248,704.00 | | 499,677.25 | 255,272.16 | 244,405.09 |
| 002 | Information Services | | 296,484.00 | 296,484.00 | | 592,968.00 | 289,543.96 | 303,424.04 |
| 004 | Bibliographic Services | | 219,607.00 | | | 219,607.00 | 116,646.43 | 102,960.57 |
| 009 | State Circulation | 1,984.00 | 616,105.00 | | | 618,089.00 | 263,682.96 | 354,406.04 |
| 011 | Geneology | | 19,800.00 | | | 19,800.00 | 9,900.00 | 9,900.00 |
| | AGENCY TOTAL | 4,254.25 | 1,400,699.00 | 545,188.00 | | 1,950,141.25 | 935,045.51 | 1,015,095.74 |
| 066 | Travel Commission | | | | | | | |
| 001 | Administration | 728,041.34 | 5,172,589.00 | 1,788,985.00 | | 7,689,615.34 | 3,399,525.56 | 4,290,089.78 |
| 002 | Film Promotion | 11,313.64 | 387,790.00 | | | 399,103.64 | 209,406.84 | 189,696.80 |
| 003 | Tourist Center | 2,900.16 | | | | 2,900.16 | 84.97 | 2,815.19 |
| | AGENCY TOTAL | 742,255.14 | 5,560,379.00 | 1,788,985.00 | | 8,091,619.14 | 3,609,017.37 | 4,482,601.77 |
| 067 | University of Wyoming | | | | | | | |
| 001 | Salary Increases | | | | | | | |
| 002 | Instruction & Research | 2,472,204.33 | 97,589,183.00 | 2,293,746.00 | 416,724.00 | 102,771,857.33 | 50,509,653.83 | 52,262,203.50 |
| 004 | Extention and Public Service | 84,339.62 | 8,956,595.00 | 200,520.00 | (56,588.00) | 9,184,866.62 | 4,341,803.88 | 4,843,062.74 |
| 006 | Athletics | 76,699.48 | 5,175,065.00 | 62,147.00 | | 5,313,911.48 | 2,691,131.56 | 2,622,779.92 |
| 007 | Maintenance Operation & Repair | 253,674.98 | 10,061,303.00 | (2,650,786.00) | | 7,664,191.98 | 5,016,498.44 | 2,647,693.54 |
| 008 | General Services | 303,979.21 | 10,276,400.00 | 361,407.00 | 119,307.00 | 11,061,093.21 | 5,140,366.01 | 5,920,727.20 |
| 009 | Student Services & Student Aid | 144,372.65 | 6,617,336.00 | 422,423.00 | (67,647.00) | 7,116,484.65 | 3,034,617.82 | 4,081,866.83 |
| 010 | Management Audit | | | 120,000.00 | | 120,000.00 | | 120,000.00 |
| 013 | Human Medicine | 128,316.67 | 11,502,315.00 | 149,518.00 | (411,796.00) | 11,368,353.67 | 4,968,797.15 | 6,399,556.52 |
| 017 | Wyoming Water Res. Center | 12,676.60 | 5,566.00 | 13,054.00 | | 31,296.60 | 18,108.54 | 13,188.06 |
| 070 | Capital Outlay | 895,278.35 | 1,023,000.00 | | | 1,918,278.35 | 479,740.44 | 1,438,537.91 |
| | AGENCY TOTAL | 4,371,541.89 | 151,206,763.00 | 972,029.00 | | 156,550,333.89 | 76,200,717.67 | 80,349,616.22 |
| 069 | West. Intr. Comm. for Higher Ed. | | | | | | | |
| 020 | Administration | | 129,472.00 | | | 129,472.00 | 62,302.93 | 67,169.07 |
| 021 | Operations | | 4,031,708.00 | | | 4,031,708.00 | 1,618,341.20 | 2,413,366.80 |
| | AGENCY TOTAL | | 4,161,180.00 | | | 4,161,180.00 | 1,680,644.13 | 2,480,535.87 |
| 070 | Workers' Compensation Division | | | | | | | |
| 001 | Administration | 19,679.45 | 3,725,137.00 | 826,922.00 | (63,855.00) | 4,507,883.45 | 1,850,624.40 | 2,657,259.05 |
| 003 | Industrial Accident Premiums | 32,466.89 | 588,000.00 | 416,203.00 | | 1,036,669.89 | 238,742.33 | 797,927.56 |
| | AGENCY TOTAL | 52,146.34 | 4,313,137.00 | 1,243,125.00 | (63,855.00) | 5,544,553.34 | 2,089,366.73 | 3,455,186.61 |
| 071 | Dept. of Health & Social Serv's. | | | | | | | |
| 001 | Administration | 32,777.13 | 1,404,036.00 | (237,000.00) | | 1,199,813.13 | 633,861.95 | 565,931.18 |
| 002 | Gov. Comm. for Emp. Handicapped | 260.00 | | | | 260.00 | 155.39 | 104.61 |
| 010 | Health Services | 127,551.03 | 1,744,212.00 | | 55,000.00 | 1,926,763.03 | 776,351.70 | 1,150,411.33 |
| 020 | Disease Control | 73,055.17 | 2,889,594.00 | 268,520.00 | | 3,231,169.17 | 1,455,866.38 | 1,775,302.79 |
| 030 | Medical Assistance | 55,689.67 | 38,380,876.00 | 1,418,996.00 | 2,058,554.00 | 41,914,115.67 | 21,647,648.94 | 20,266,466.73 |
| 035 | Dental Health | 1,600.00 | 1,297,853.00 | | | 1,299,453.00 | 636,528.22 | 662,924.78 |
| 040 | Family Health | 171,577.57 | 5,606,439.00 | | (55,000.00) | 5,723,016.57 | 2,642,250.81 | 3,080,765.76 |
| 042 | WIC Administration | | | | | | 47.49 | (47.49) |
| 045 | Nursing Services | 2,334.54 | 4,211,830.00 | | | 4,214,164.54 | 1,972,128.55 | 2,242,035.99 |
| 050 | Public Assistance & Soc. Ser. | 1,460,913.88 | 45,625,265.00 | 9,751,082.00 | (2,064,747.00) | 54,772,513.88 | 24,062,988.06 | 30,709,525.82 |
| 060 | Vocational Rehabilitation | 30,982.81 | 3,181,627.00 | | | 3,212,609.81 | 1,396,876.63 | 1,815,733.18 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 071 | | Dept. of Health & S. S.(Cont.) | | | | | | | |
| | 080 | Community Programs | 308,288.85 | 29,545,412.00 | 1,670,500.00 | | 31,524,200.85 | 14,335,446.20 | 17,180,754.65 |
| | 090 | Aging | 30,811.28 | 1,522,382.00 | | | 1,553,193.28 | 745,841.27 | 807,352.01 |
| | | AGENCY TOTAL | 2,295,841.93 | 135,409,526.00 | 12,872,098.00 | (6,193.00) | 150,571,272.93 | 70,306,011.59 | 80,265,261.34 |
| 072 | | Retirement System Board | | | | | | | |
| | 001 | Administration | 193,099.75 | 1,828 365.00 | (15,313.00) | | 2,006,151.75 | 757,611.16 | 1,248,540.59 |
| | 002 | Retiree's Pre 1953 | | 7,248.00 | | | 7,248.00 | 3,335.00 | 3,913.00 |
| | 003 | Retiree's Pre 1975 | | 4,414,368.00 | | | 4,414,368.00 | 2,094,153.16 | 2,320,214.84 |
| | 004 | Paid Firemen's Pension | 1,213.42 | 7,344,488.00 | | | 7,345,701.42 | 3,679,899.77 | 3,665,801.65 |
| | 006 | Highway Patrol | | 2,116.00 | | | 2,116.00 | | 2,116.00 |
| | | AGENCY TOTAL | 194,313.17 | 13,596,585.00 | (15,313.00) | | 13,775,585.17 | 6,534,999.09 | 7,240,586.08 |
| 074 | | Recreation Commission | | | | | | | |
| | 001 | Administration | 6,896.38 | 1,097,647.00 | | | 1,104,543.38 | 547,329.09 | 557,214.29 |
| | 002 | State Parks | 195,734.57 | 5,284,933.00 | | | 5,480,667.57 | 2,760,367.72 | 2,720,299.85 |
| | 021 | Archeology | 10,126.95 | 187,384.00 | | | 197,510.95 | 101,861.50 | 95,649.45 |
| | 031 | Snowmobile | 2,300.00 | 235,332.00 | | | 237,632.00 | 116,659.21 | 120,972.79 |
| | 070 | Capital Outlay | 115,402.87 | 54,700.00 | | | 170,102.87 | 128,301.05 | 41,801.82 |
| | | AGENCY TOTAL | 330,460.77 | 6,859,996.00 | | | 7,190,456.77 | 3,654,518.57 | 3,535,938.20 |
| 080 | | Board of Charities & Reform | | | | | | | |
| | 001 | Administration | 19,335.47 | 734,507.00 | | 157,663.00 | 911,505.47 | 463,084.59 | 448,420.88 |
| | 002 | County Jail Housing | 532,791.28 | 500,000.00 | | | 1,032,791.28 | 382,008.14 | 650,783.14 |
| | 003 | Adult Community Corrections | | 1,966,058.00 | | (111,387.00) | 1,854,671.00 | 478,223.84 | 1,376,447.16 |
| | 004 | Emergency Medical | 3,367.56 | 361,350.00 | | 30,000.00 | 394,717.56 | 192,297.95 | 202,419.61 |
| | 005 | Conservation Correctional Camp | | 1,209,442.00 | | | 1,209,442.00 | 233,375.45 | 976,066.55 |
| | 006 | Medication Training | | 40,000.00 | | | 40,000.00 | 20,467.38 | 19,532.62 |
| | 008 | Contingency Correction | | 200,000.00 | | | 200,000.00 | 93,604.50 | 106,395.50 |
| | 020 | Medication Aides | | | 402,207.00 | (397,207.00) | 5,000.00 | | 5,000.00 |
| | 070 | Institution Art | 3,437.87 | | | | 3,437.87 | 2,318.59 | 1,119.28 |
| | | AGENCY TOTAL | 558,932.18 | 5,011,357.00 | 402,207.00 | (320,931.00) | 5,651,565.18 | 1,865,380.44 | 3,786,184.74 |
| 081 | | Dept. of Probation & Parole | | | | | | | |
| | 001 | Administration | 33,793.65 | 1,036,819.00 | 15,000.00 | | 1,085,612.65 | 560,608.65 | 525,004.00 |
| | 002 | Field Services | 29,135.68 | 3,394,309.00 | | | 3,423,444.68 | 1,594,418.68 | 1,829,026.00 |
| | 003 | Board of Parole | | 189,128.00 | | | 189,128.00 | 75,534.31 | 113,593.69 |
| | | AGENCY TOTAL | 62,929.33 | 4,620,256.00 | 15,000.00 | | 4,698,185.33 | 2,230,561.64 | 2,467,623.69 |
| 088 | | Women's Center | | | | | | | |
| | 001 | Administration | 7,224.00 | 404,085.00 | | | 411,309.00 | 200,613.72 | 210,695.28 |
| | 002 | Supportive Services | 32,568.00 | 2,404,672.00 | | 42,918.00 | 2,480,158.00 | 1,220,199.14 | 1,259,958.86 |
| | 070 | Capital Outlay | 30,000.00 | | | | 30,000.00 | 20,357.66 | 9,642.34 |
| | | AGENCY TOTAL | 69,792.00 | 2,808,757.00 | | 42,918.00 | 2,921,467.00 | 1,441,170.52 | 1,480,296.48 |
| 089 | | Honor Farm | | | | | | | |
| | 001 | Administration | 5,786.72 | 1,573,364.00 | 70,992.00 | 7,500.00 | 1,657,642.72 | 784,001.26 | 873,641.46 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 002 | Farm Account | | 266,481.00 | | | 266,481.00 | 133,240.50 | 133,240.50 |
| 003 | Education/Vocation | 619.95 | 215,501.00 | | | 216,120.95 | 103,806.28 | 112,314.67 |
| 073 | Capital Outlay | 2,819.00 | | | | 2,819.00 | 2,487.67 | 331.33 |
| | AGENCY TOTAL | 9,225.67 | 2,055,346.00 | 70,992.00 | 7,500.00 | 2,143,063.67 | 1,023,535.71 | 1,119,527.96 |
| 090 | Wyoming Youth Treatment Center | | | | | | | |
| 001 | Administration | | 280,427.00 | | | 280,427.00 | 135,256.74 | 145,170.26 |
| 002 | Supportive Services | 43,966.16 | 2,243,000.00 | | | 2,286,966.16 | 1,075,645.70 | 1,211,320.46 |
| 004 | Rehabilitative Services | 6,011.28 | 459,337.00 | | | 465,348.28 | 241,781.30 | 223,566.98 |
| 071 | Capital Outlay - Fire Code | 13,707.44 | | | | 13,707.44 | | 13,707.44 |
| 072 | Capital Outlay - Safety Code | 63,464.43 | | | | 63,464.43 | 3,934.35 | 59,530.08 |
| | AGENCY TOTAL | 127,149.31 | 2,982,764.00 | | | 3,109,913.31 | 1,456,618.09 | 1,653,295.22 |
| 091 | Girls' School | | | | | | | |
| 001 | Administration | 3,595.57 | 289,717.00 | | 28,000.00 | 321,312.57 | 172,984.21 | 148,328.36 |
| 002 | Supportive Services | 45,433.59 | 2,035,332.00 | | 40,918.00 | 2,121,683.59 | 1,030,830.26 | 1,090,853.33 |
| 004 | Education - Rehabilitation | 2,075.00 | 1,096,136.00 | | (26,000.00) | 1,072,211.00 | 505,617.14 | 566,593.86 |
| 005 | Federal Assistance | | | | | | | |
| 071 | Capital Outlay | 15,340.09 | | | | 15,340.09 | 440.00 | 14,900.09 |
| | AGENCY TOTAL | 66,444.25 | 3,421,185.00 | | 42,918.00 | 3,530,547.25 | 1,709,871.61 | 1,820,675.64 |
| 093 | Boys' School | | | | | | | |
| 001 | Administration | 8,362.00 | 351,182.00 | | 18,000.00 | 377,544.00 | 191,836.89 | 185,707.11 |
| 002 | Supportive Services | 8,040.00 | 2,341,996.00 | | (18,000.00) | 2,332,036.00 | 1,130,136.02 | 1,201,899.98 |
| 003 | Health Services | 2,109.00 | 174,964.00 | | 82,509.00 | 259,582.00 | 77,390.13 | 182,191.87 |
| 004 | Rehabilitative Services | 20,992.00 | 1,244,051.00 | | | 1,265,043.00 | 635,940.96 | 629,102.04 |
| 083 | Capital Outlay | 22,817.37 | | | | 22,817.37 | 22,377.30 | 440.07 |
| | AGENCY TOTAL | 62,320.37 | 4,112,193.00 | | 82,509.00 | 4,257,022.37 | 2,057,681.30 | 2,199,341.07 |
| 094 | Pioneer Home | | | | | | | |
| 001 | Administration | 797.24 | 280,027.00 | | 375.00 | 281,199.24 | 137,968.67 | 143,230.57 |
| 002 | Supportive Services | 18,378.11 | 1,631,358.00 | | (34,475.00) | 1,615,261.11 | 741,343.76 | 873,917.35 |
| 003 | Health Services | 5,324.65 | 720,020.00 | | 20,000.00 | 745,344.65 | 368,395.80 | 376,948.85 |
| 072 | C/O - Fire & Health Code | 59,476.65 | | | | 59,476.65 | 45,673.20 | 13,803.45 |
| | AGENCY TOTAL | 83,976.65 | 2,631,405.00 | | (14,100.00) | 2,701,281.65 | 1,293,381.43 | 1,407,900.22 |
| 095 | State Hospital | | | | | | | |
| 001 | Administration | 26,120.03 | 1,193,124.00 | 4,674.00 | (111,000.00) | 1,112,918.03 | 497,286.99 | 615,631.04 |
| 002 | Supportive Services | 85,549.00 | 6,334,324.00 | 61,747.00 | 138,000.00 | 6,619,620.00 | 3,253,955.27 | 3,365,664.73 |
| 003 | Health Services | 47,730.87 | 12,369,700.00 | 742,508.00 | 133,000.00 | 13,292,938.87 | 6,392,256.69 | 6,900,682.18 |
| 004 | Rehabilitative Services | 11,626.91 | 3,643,565.00 | 89,078.00 | (160,000.00) | 3,584,269.91 | 1,653,611.74 | 1,930,658.17 |
| 005 | Federal Assistance | | | | | | 0.20 | (0.20) |
| | AGENCY TOTAL | 171,026.81 | 23,540,713.00 | 898,007.00 | | 24,609,746.81 | 11,797,110.89 | 12,812,635.92 |
| 096 | Training School | | | | | | | |
| 001 | Administration | 41,010.92 | 2,284,994.00 | | | 2,326,004.92 | 1,141,666.46 | 1,184,338.46 |
| 002 | Supportive Services | 549,763.17 | 6,586,036.00 | (29,829.00) | | 7,105,970.17 | 3,513,839.30 | 3,592,130.87 |
| 003 | Health Services | 164,884.67 | 15,710,603.00 | | 149,583.00 | 16,025,070.67 | 7,728,839.39 | 8,296,231.28 |
| 004 | Rehabilitative Services | 28,460.55 | 4,615,570.00 | | | 4,644,030.55 | 2,263,367.84 | 2,380,662.71 |
| 077 | Capital Outlay | 3,863.54 | | | | 3,863.54 | 3,161.66 | 701.88 |
| | AGENCY TOTAL | 787,982.85 | 29,197,203.00 | (29,829.00) | 149,583.00 | 30,104,939.85 | 14,650,874.65 | 15,454,065.20 |
| 097 | Veterans' Home of Wyoming | | | | | | | |
| 001 | Administration | 913.05 | 267,759.00 | | 1,500.00 | 269,572.05 | 132,172.67 | 137,399.38 |
| 002 | Supportive Services | 27,024.29 | 1,301,988.00 | | (11,850.00) | 1,317,162.29 | 568,278.20 | 748,884.09 |
| 003 | Health - Rehabilitation Services | 3,413.20 | 656,636.00 | | | 660,049.20 | 303,313.74 | 356,735.46 |
| | AGENCY TOTAL | 31,350.54 | 2,225,783.00 | | (10,350.00) | 2,246,783.54 | 1,003,764.61 | 1,243,018.93 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 098 | | Wyoming Retirement Center | | | | | | | |
| | 001 | Administration | 23,540.73 | 345,060.00 | | | 368,600.73 | 147,699.96 | 220,900.77 |
| | 002 | Supportive Services | 27,428.00 | 1,788,782.00 | | 24,450.00 | 1,840,660.00 | 880,175.21 | 960,484.79 |
| | 003 | Health Services | 12,785.73 | 3,139,671.00 | | | 3,152,456.73 | 1,241,616.91 | 1,910,839.82 |
| | 004 | Rehabilitative Services | 2,870.39 | 331,766.00 | | | 334,636.39 | 110,341.59 | 224,294.80 |
| | | AGENCY TOTAL | 66,624.85 | 5,605,279.00 | | 24,450.00 | 5,696,353.85 | 2,379,833.67 | 3,316,520.18 |
| 099 | | State Penitentiary | | | | | | | |
| | 001 | Administration | 6,710.01 | 1,217,047.00 | 10,000.00 | | 1,233,757.01 | 603,346.22 | 630,410.79 |
| | 002 | Supportive Services | 36,001.83 | 13,301,583.00 | 371,745.00 | | 13,709,329.83 | 6,897,115.19 | 6,812,214.64 |
| | 003 | Health Services | 294,356.38 | 1,468,109.00 | 735,095.00 | 71,779.00 | 2,569,339.38 | 1,136,089.66 | 1,433,249.72 |
| | 004 | Rehabilitative Services | 28,809.42 | 1,748,948.00 | 72,012.00 | 6,193.00 | 1,855,962.42 | 884,349.53 | 971,612.89 |
| | 062 | Sign Shop | 602.94 | 27,999.00 | | | 28,601.94 | 12,064.49 | 16,537.45 |
| | 063 | License Plate Shop | 14,018.07 | 173,756.00 | | | 187,774.07 | 82,125.24 | 105,648.83 |
| | 064 | Garment Shop | 2,490.00 | 77,081.00 | | | 79,571.00 | 30,225.91 | 49,345.09 |
| | 070 | Capital Outlay | 600,000.00 | | | | 600,000.00 | 598,028.94 | 1,971.06 |
| | | AGENCY TOTAL | 982,988.65 | 18,014,523.00 | 1,188,852.00 | 77,972.00 | 20,264,335.65 | 10,243,345.18 | 10,020,990.47 |
| 101 | | Supreme Court | | | | | | | |
| | 001 | Administration | 43,131.92 | 3,210,163.00 | 56,919.00 | | 3,310,213.92 | 1,547,408.61 | 1,762,805.31 |
| | 002 | Judicial Nominating Committee | 1,609.90 | 12,848.00 | | | 14,457.90 | 5,153.56 | 9,304.34 |
| | 003 | Judicial Legal Contin. | | 24,750.00 | | | 24,750.00 | | 24,750.00 |
| | 004 | Law Library | 2,050.00 | 523,473.00 | 43,145.00 | (4,100.00) | 564,568.00 | 221,191.62 | 343,376.38 |
| | 005 | County Courts | 31,984.10 | 7,686,017.00 | 51,820.00 | 4,100.00 | 7,773,921.10 | 3,483,393.74 | 4,290,527.36 |
| | 007 | County Court Computers | 230,961.31 | | | | 230,961.31 | 230,961.31 | |
| | | AGENCY TOTAL | 309,737.23 | 11,457,251.00 | 151,884.00 | | 11,918,872.23 | 5,488,108.84 | 6,430,763.39 |
| 103 | | Judicial Supervisory Commission | | | | | | | |
| | 001 | Administration | | 10,000.00 | | | 10,000.00 | 4,244.15 | 5,755.85 |
| 120 | | Judicial District 1A | | | | | | | |
| | 001 | Administration | | 339,101.00 | | | 339,101.00 | 159,709.26 | 179,391.74 |
| 121 | | Judicial District 1B | | | | | | | |
| | 001 | Administration | 5,731.00 | 371,441.00 | | | 377,172.00 | 186,257.02 | 190,914.98 |
| 122 | | Judicial District 2A | | | | | | | |
| | 001 | Administration | 25,009.57 | 349,650.00 | | | 374,659.57 | 192,130.35 | 182,529.22 |
| 123 | | Judicial District 2B | | | | | | | |
| | 001 | Administration | 900.00 | 391,939.00 | | | 392,839.00 | 169,225.95 | 223,613.05 |
| 124 | | Judicial District 3B | | | | | | | |
| | 001 | Administration | | 383,583.00 | | | 383,583.00 | 168,997.54 | 214,585.46 |
| 125 | | Judicial District 3A | | | | | | | |
| | 001 | Administration | | 315,452.00 | 15,268.00 | | 330,720.00 | 148,064.70 | 182,655.30 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 126 | Judicial District 4 | | | | | | | |
| 001 | Administration | | 448,785.00 | | | 448,785.00 | 214,717.17 | 234,067.83 |
| 127 | Judicial District 5A | | | | | | | |
| 001 | Administration | 1,400.00 | 357,325.00 | | | 358,725.00 | 181,477.14 | 177,247.86 |
| 002 | Water Litigation | | 225,097.00 | | | 225,097.00 | 90,910.70 | 134,186.30 |
| | AGENCY TOTAL | 1,400.00 | 582,422.00 | | | 583,822.00 | 272,387.84 | 311,434.16 |
| 128 | Judicial District 5B | | | | | | | |
| 001 | Administration | | 356,507.00 | 56,338.00 | | 412,845.00 | 202,741.53 | 210,103.47 |
| 129 | Judicial District 6A | | | | | | | |
| 001 | Administration | 11,450.00 | 374,122.00 | | | 385,572.00 | 174,381.07 | 211,190.93 |
| 130 | Judicial District 7A | | | | | | | |
| 001 | Administration | | 285,721.00 | | | 285,721.00 | 141,132.39 | 144,588.61 |
| 131 | Judicial District 7B | | | | | | | |
| 001 | Administration | | 409,354.00 | | | 409,354.00 | 199,166.30 | 210,187.70 |
| 132 | Judicial District 9A | | | | | | | |
| 001 | Administration | | 379,699.00 | 11,314.00 | | 391,013.00 | 190,533.24 | 200,479.76 |
| 133 | Judicial District 8A | | | | | | | |
| 001 | Administration | | 319,741.00 | | | 319,741.00 | 156,283.84 | 163,457.16 |
| 134 | Judicial District 9B | | | | | | | |
| 001 | Administration | | 395,833.00 | | | 395,833.00 | 181,206.72 | 214,626.28 |
| 135 | Judicial District 6B | | | | | | | |
| 001 | Administration | 4,623.33 | 337,645.00 | | | 342,268.33 | 168,754.64 | 173,513.69 |
| 136 | Judicial District 8B | | | | | | | |
| 001 | Administration | | 318,834.00 | | | 318,834.00 | 144,933.75 | 173,900.25 |
| 151 | District Attny. - Laramie County | | | | | | | |
| 001 | Administration | | 872,822.00 | | | 872,822.00 | 361,598.11 | 511,223.89 |
| 157 | District Attny. - Natrona County | | | | | | | |
| 001 | Administration | 3,650.00 | 874,055.00 | 9,770.00 | | 887,475.00 | 412,056.05 | 475,418.95 |
| 160 | County & Prosecuting Attorneys | | | | | | | |
| 001 | Administration | | 940,000.00 | | | 940,000.00 | 469,999.96 | 470,000.04 |
| 201 | Legislative Service Office | | | | | | | |
| 001 | Administration | 1,236,508.13 | | 4,335,738.00 | | 5,572,246.13 | 2,842,270.36 | 2,729,975.77 |
| 220 | Environmental Quality Council | | | | | | | |
| 001 | Administration | | 180,319.00 | | | 180,319.00 | 88,309.17 | 92,009.83 |
| 270 | Office of Admin. Hearings | | | | | | | |
| 002 | Office Of Admin. Hearings | | 285,328.00 | 282,387.00 | | 567,715.00 | 269,226.85 | 298,488.15 |
| 367 | U.W. - Higher Ed. Computer Net. | | | | | | | |
| 001 | Administration | 88,345.75 | 1,311,397.00 | 11,618.00 | | 1,411,360.75 | 545,927.30 | 865,433.45 |
| 467 | U.W. - Development | | | | | | | |
| 001 | Office of Development | 14,482.10 | 703,108.00 | 21,213.00 | | 738,803.10 | 342,462.18 | 396,340.92 |

STATE OF WYOMING

# GENERAL FUND APPROPRIATION CONTROL

## 1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

JUNE 30, 1989

| AGY # | PRG # | AGENCY/ PROGRAM | APPROPRIATION PRIOR YEARS | APPROPRIATION 1988 SESSION | APPROPRIATION 1989 SESSION | APPROPRIATION ADJUSTMENTS | TOTAL APPROPRIATION BIEN. 1989-1990 | APPROPRIATION EXPENDITURES FOR FY 1989 | APPROPRIATION UNBUDGETED FOR FY 1990 |
|---|---|---|---|---|---|---|---|---|---|
| 467 | | U.W. - Development (Cont.) | | | | | | | |
| | 002 | Centennial Fund - Matching | 780,000.00 | | | | 780,000.00 | 280,000.00 | 500,000.00 |
| | 003 | American Heritage Center | 4,030,244.45 | | | | 4,030,244.45 | 37,096.64 | 3,993,147.81 |
| | | AGENCY TOTAL | 4,824,726.55 | 703,108.00 | 21,213.00 | | 5,549,047.55 | 659,558.82 | 4,889,488.73 |
| | | FUND TOTAL | $ 72,320,107.45 | $677,551,936.00 | $ 51,070,809.00' | $ 20,483,258.88 | $821,426,111.33 | $384,212,568.76 | $437,213,542.57 |

'Includes $5,500,000 appropriated by the 1989 Legislature that does not become effective until July 1, 1990 (Chapter 270)

STATE OF WYOMING

# EARMARKED REVENUE FUND
# WYOMING WATER DEVELOPMENT ACCOUNTS
# STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE ARISING FROM CASH TRANSACTIONS

JUNE 30, 1989

| | Coal Tax Account I (02-029-002) | Oil & Gas Tax Account II (02-029-003) |
|---|---|---|
| Assets | | |
| Cash with Treasurer | $162,992,481 | $ 30,820,091 |
| Loans Receivable[1] | 15,054,775 | 9,719,802 |
| Cash in Subsidiary Accounts | 1,952,762 | 2,625,505 |
| Total Assets | $180,000,018 | $ 43,165,398 |
| Liabilities, Reserves and Fund Balance: | | |
| Liabilities: | $ | $ |
| Reserves: | | |
| Reserved for Appropriation | 85,972,440 | 4,336,906 |
| Reserved for Grants | 36,324,224 | 8,766,564 |
| Reserved for Loans | 13,568,376 | 3,117,650 |
| Reserved for Buy-Backs | 110,000 | |
| Total Reserves | 135,975,040 | 16,221,120 |
| Fund Balance, June 30, 1989 | 44,024,978 | 26,944,278 |
| Total Liabilities, Reserves and Fund Balance | $180,000,018 | $ 43,165,398 |

[1]Loans Receivable are long term loans and no interest or principal will be received on many of these for five years and most are being amortized on 35 to 50 year loans.

STATE OF WYOMING

# EARMARKED REVENUE FUND

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES

## WYOMING WATER DEVELOPMENT ACCOUNT

(COAL TAX 02-029-002)

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account | Session-Chapter | Name | Loans [1] From Fund | Terms | Grants | Appropriation | Used FY 1989 | Repealed FY 1989 S.L. | Unused Loans Grants and Appropriations |
|---|---|---|---|---|---|---|---|---|---|
| 029-004 | '81-8 (41-2-119) | Water Development Grants | $ | | $ 399,073 | $ | $ 8,888 | $ | $ 390,185 |
| | '84-35 (2) | | | | 467,339 | | | | 467,339 |
| 029-015 | '84-52 (5)(a) | Deer Creek | | | | 1,180,622 | 277,576 | | 903,046 |
| 053-016 | '82-10 (3) | Buffalo Bill Dam | | | | 24,674,000 | 9,105,000 | | 15,569,000 |
| 029-058 | '84-20 (2) | Town Basin Water Projects | | | 308,790 | | 9,893 | 298,897 | |
| | | | 308,790 | 4% 40 yrs. | | | 9,893 | 298,897 | |
| 029-015 | '85-89 (5) | Deer Creek | | | | 45,000,000 | 133,136 | | 44,866,864 |
| 015-004 | '85-100 (1) | Big Horn Adjutication - Attorney General | | | | 285,099 | 267,735 | | 17,364 |
| 037-002 | '85-100 (3) | Big Horn Adjutication - Engineer Office | | | | 363,528 | 157,505 | | 206,023 |
| 029-049 | '85-101 (4)(a) | Sulphur Creek | 1,555,345 | 4% 50 yrs. | | | 1,413,448 | | 141,897 |
| | (4)(b) | | | | 4,666,035 | | 4,240,345 | | 425,690 |
| | '86-94 (4)(a) | Sulphur Creek | 1,250,000 | 4% 50 yrs. | | | | | 1,250,000 |
| | (4)(b) | | | | 3,750,000 | | | | 3,750,000 |
| 029-038 | '85-228 (9)(c) | Shell Valley Watershed | | | | 32,309 | 32,309 | | |
| | '86-113 (9)(c) | | | | | 250,000 | 87,565 | | 162,435 |
| 029-001 | '86-37 (29) | General Fund Administration | | | | 55,942 | | 55,942 | |
| 029-038 | '86-91 (4)(a) | Lake Adelaide Project | 550,000 | 4% 50 yrs. | | | 6,230 | | 543,770 |
| | (4)(b) | | | | 1,650,000 | | 18,691 | | 1,631,309 |
| 029-053 | '86-94 (4)(a) | Glenrock Water Project | 143,900 | 4% 30 yrs | | | 4,330 | 139,570 | |
| | (4)(b) | | | | 431,701 | | 12,991 | 418,710 | |
| 029-006 | '86-95 (4)(a) | Rawlins Groundwater | 1,437,897 | 4% 50 yrs. | | | 591,246 | | 846,651 |
| | (4)(b) | | | | 2,396,494 | | 985,411 | | 1,411,083 |
| 029-058 | '86-113 (7)(a) | Big Horn Basin Plan Study | | | | 34,049 | 34,049 | | |
| 029-037 | '86-113 (9)(a) | Shoshone Municipal Pipeline [2] | | | | 419,892 | 203,428 | | 216,464 |
| | '86-113 (13) | Select Water Committee Leg. | | | | 114,500 | | | 114,500 |
| 029-020 | '86-114 (4)(a) | City of Cheyenne | | | | 50,635 | 23,571 | | 27,064 |
| | | | | | 10,743,893 | | 7,553,016 | | 3,190,877 |
| 029-067 | '86-120 (5)(a) | Fremont Lake | 137,166 | 5% 30 yrs. | | | | | 137,166 |
| | (5)(b) | | | | 175,000 | | | 50,000 | 125,000 |
| 029-038 | '87-112 (4) | Shell Water Supply Project | 38,527 | 4% 30 yrs. | | | | 38,527 | |
| | | | | | 106,582 | | | 106,582 | |
| 029-064 | '87-113 (4) | Wright Water Project | 112,500 | 4% 30 yrs. | | | | 112,500 | |
| | | | | | 168,882 | | 62,972 | 105,910 | |
| 029-072 | '87-115 (5) | Yoder Ground Water | | | 25,375 | | 9,936 | | 15,439 |
| 029-037 | '87-116 | Shoshoni Municipal Pipe Line Project | 9,103,750 | 4% 50 yrs. | | | 5,272,648 | | 3,831,102 |
| | | | | | 27,311,250 | | 15,817,945 | | 11,493,305 |
| 029-060 | '88-4 (4)(a) | Bedford Water Project | 346,500 | 4% 44 yrs. | | | 67,060 | | 279,440 |
| | (4)(b) | | | | 703,500 | | 136,153 | | 567,347 |
| 029-085 | '88-5 (4)(a) | Pine Haven Water Project | 54,450 | 4% 25 yrs. | | | 32,063 | 22,387 | |
| | (4)(b) | | | | 110,550 | | 65,099 | 45,451 | |
| 037-010 | '88-28 (1) | Endangered Species | | | | 46,000 | | | 46,000 |
| 067-010 | '88-30 (1) | Water Resource Center University | | | | 1,368,000 | 684,000 | | 684,000 |
| 029-071 | '88-79 (4)(b) | Natrona County Regional Water System | | | | 150,000 | 79,336 | | 70,664 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 029-073 | '88-79 (4)(b) | North. Washakie Co. Flood Control Study | | | | 75,000 | 70,339 | 4,000 | 661 |
| 029-052 | '88-79 (5)(a) | Buffalo Municipal Reservoir Project | | | | 200,000 | 107,317 | (40,000) | 132,683 |
| 029-044 | '88-79 (5)(a) | Crow Creek Flood Control / Groundwater Recharge Project | | | | 150,000 | 15,412 | | 134,588 |
| 029-061 | '88-79 (5)(a) | Edgerton/Midwest Water Supply Project | | | | 300,000 | 163,361 | 15,000 | 121,639 |
| 029-026 | '88-79 (5)(a) | Little Snake River Water Project - 1 | | | | 3,000,000 | 352,073 | | 2,647,927 |
| 029-050 | '88-79 (5)(a) | Middle Fork Dam and Reservoir Proj. - 2 | | | | 2,000,000 | 58,010 | | 1,941,990 |
| 029-032 | '88-79 (5)(a) | Rock Springs/Green River Water Supply P. | | | | 125,000 | 87,078 | | 37,922 |
| 029-034 | '88-79 (5)(a) | Smith Fork Dam and Reservoir Project | | | | 50,000 | 492 | 25,000 | 24,508 |
| 029-033 | '88-79 (5)(a) | Tongue River/Sheridan Water Supply | | | | 250,000 | 109,943 | | 140,057 |
| 029-051 | '88-79 (5)(a) | West Fork Dam and Reservoir Project | | | | 50,000 | | 25,000 | 25,000 |
| 029-029 | '88-79 (5)(b) | Big Sandy Salanity Control Project | | | | 1,000 | 155 | | 845 |
| 029-036 | '88-79 (5)(b) | Cody Canal/Lakeview Water Management Prj. | | | | 1,000 | | | 1,000 |
| 029-025 | '88-79 (5)(b) | Corn Creek Irrigation Project | | | | 1,000 | | | 1,000 |
| 029-039 | '88-79 (5)(b) | Viva Naughton Reservoir Enlargement Proj. | | | | 1,000 | | | 1,000 |
| 029-012 | '88-79 (5)(b) | Westside Irrigation Project | | | | 5,000 | 1,316 | | 3,684 |
| 029-018 | '88-79 (5)(b) | Wind River/Blue Holes Project | | | | 1,000 | | | 1,000 |
| 029-058 | '88-79 (5)(c) | Big Horn Basin Rural Domestic Water Supply Project | | | | 125,000 | 60,630 | | 64,370 |
| 029-074 | '88-79 (5)(c) | Centennial Domestic Water | | | | 150,000 | 117,964 | | 32,036 |
| 029-075 | '88-79 (5)(c) | Bitter Creek Drainage Flood Control Study | | | | 150,000 | 81,923 | (10,000) | 78,077 |
| 029- | '88-79 Sec. (7) | Sandstone Project Appropriation | | | | 5,000,000 | | | 5,000,000 |
| 029-010 | '88-79 Sec. (12) | Snake River Basin (Engineer) | | | | 30,000 | 5,000 | | 25,000 |
| 029-010 | '88-79 Sec. (13) | Big Horn General Stream Adjudication | | | | 150,000 | 150,000 | | |
| 029-010 | '88-89 Sec. (29) | Water Development Administration | | | | 1,942,948 | 801,500 | (325) | 1,141,773 |
| 029-010 | '88-35 Sec. (37) | State Engineer Board Controls | | | | 165,000 | 82,500 | | 82,500 |
| | Carryover Subtotal | | 15,038,825 | | 53,414,464 | 87,947,524 | 49,668,481 | 1,712,048 | 105,020,284 |
| 029-098 | '89-61 (4)(a) | Clearview Water Project | 80,850 | 4% 10 yrs. | | | | | 80,850 |
| | | | | | 164,150 | | | | 164,150 |
| 029-056 | '89-131 (4)(a) (4)(b) | Sheridan Area Water Supply Project | 3,875,000 | 4% 15 yrs. | 11,625,000 | | | | 3,875,000 11,625,000 |
| 029-068 | '89-268 (4)(b) | Kirby Dam and Reservoir Project | | | | 50,000 | | | 50,000 |
| 029-008 | '89-268 (4)(b) | Star Valley Municipal Water Supply Study | | | | 90,000 | | | 90,000 |
| 029-059 | '89-268 (4)(b) | Beaver Creek Dam and Reservoir Project | | | | 35,000 | | | 35,000 |
| 029-089 | '89-268 (5)(c) | Evansville Groundwater Project | | | | 500,000 | | | 500,000 |
| 029-016 | '89-268 (5)(c) | Granger Water Supply Project | | | | 90,000 | | | 90,000 |
| 029-009 | '89-268 (5)(c) | Oakley Water Supply Project | | | | 70,000 | 244 | | 69,756 |
| 029-090 | '89-268 (5)(c) | Ridgewater Water Supply Project | | | | 250,000 | | | 250,000 |
| 029-013 | '89-268 (5)(c) | Riverside Water Supply Project | | | | 35,000 | | | 35,000 |
| 029-007 | '89-268 (5)(c) | N.E. Wyoming Water Rights Purchase | | | | 50,000 | | | 50,000 |
| 029- | '89-268 Sec. 7 | Sandstone | | | | 5,000,000 | | | 5,000,000 |
| 029-060 | '89-268 (4)(a) (4)(b) | Bedford Water Project | 82,500 | 4% 44 yrs. | 167,500 | | | | 82,500 167,500 |
| 029-113 | '89-268 (4)(b) | Buffalo Bill Dam | | | | 5,000,000 | | | 5,000,000 |
| 029- | '89-268 (5)(a),(j) W.S.1977 41-2-210 | Stage II Claims | | | 3,000,000 | | | | 3,000,000 |
| 029- | '89-268 (5)(c) Sec. 1 | Cheyenne Stage II Pipeline | | | | | | 2,100,000 | (2,100,000) 2,500,000 |
| 029- | '89-270 Sec. 3 | L.U.S.T. | 2,500,000 | | | | | | |
| 037-110 | '89-273 Sec. 037 | Big Horn Adjudication | | | | 90,000 | 90,000 | | |
| 015-111 | '89-267 Sec. 015 | Big Horn Adjudication | | | | 280,000 | | | 280,000 |
| | 1989 S.L. Subtotal | | 6,538,350 | | 14,956,650 | 11,540,000 | 90,244 | 2,100,000 | 30,844,756 |
| | FY 1989 Total Activity | | $ 21,577,175 | | $ 68,371,114 | $ 99,487,524 | $ 49,758,725 | $ 3,812,048 | $135,865,040 |

STATE OF WYOMING

# EARMARKED REVENUE FUND

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES

## WYOMING WATER DEVELOPMENT ACCOUNT

(OIL AND GAS TAX 02-029-003)

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account | Session-Chapter | Name | Loans From Fund | Terms | Grants | Appropriation | Used FY 1989 | Repealed FY 1989 S.L. | Unused Loans Grants and Appropriations |
|---|---|---|---|---|---|---|---|---|---|
| 029-023 | '83-70 | Hawk Springs | $ | | $ | $ 45,300 | $ | $ | $ 45,300 |
| 040-090 | '83-70 | Hawk Springs Game and Fish | | | | 11,429 | | | 11,429 |
| 029-030 | '83-163 | Shell Canal | 95,000 | 6% 50 yrs. | | | 55,957 | | 39,043 |
| | | | | | 95,000 | | 55,957 | | 39,043 |
| 029-021 | '85-90 (3)(a) | Casper Alcova | | | 1,100,275 | | 79,422 | | 1,020,853 |
| 029-046 | '85-116 (3)(a) | Lovell Irrigation | 278,559 | 4% 30 yrs. | | | 135,995 | | 142,564 |
| | | | | | 278,558 | | 135,995 | | 142,563 |
| 029-020 | '85-116 (1)(b) | Crystal-Granite | 492,305 | 4% 50 yrs. | | | 5,906 | | 486,399 |
| | (1)(c) | | | | 492,305 | | 5,906 | | 486,399 |
| 029-023 | '85-224 (1)(a) | Hawk Springs Dam Repair | | | 269,544 | | | | 269,544 |
| | (1)(b) | Hawk Springs Canal Repair | | | 41,194 | | 6,732 | | 34,462 |
| | (1)(c) | | 37,080 | 6% 45 yrs. | | | 6,091 | | 30,989 |
| 053-061 | '86-39 (1)(a) | Fontennelle Dam | | | | 2,118,729 | 252,379 | | 1,866,350 |
| 029-054 | '86-97 (4)(a) | Goshen Irrigation District | 66,263 | 4% 50 yrs. | | | 16,670 | | 49,593 |
| | | | | | 198,789 | | 50,011 | | 148,778 |
| 029-061 | '86-98 (4)(a) | Midwest Rehab Project Loan | 40 | 4% 25 yrs. | | | 40 | | |
| | | | | | 120 | | 120 | | |
| 015-003 | '87-110 (1) | North Platte Litigation | | | | 2,181,518 | 778,714 | | 1,402,804 |
| 029-086 | '88-3 (3)(a) | Cheyenne Well Rehabilitation Project | | | 200,000 | | 3,826 | | 196,174 |
| 029-084 | '88-7 (4)(a) | Highline Ditch Rehabilitation Project | 130,000 | 4% 30 yrs. | | | 114,205 | | 15,795 |
| | (4)(b) | | | | 130,000 | | 114,205 | | 15,795 |
| 029-088 | '88-8 (4)(a) | Fairview Water Supply Project | | | 150,000 | | 135,268 | | 14,732 |
| 029-083 | '88-8 (4)(b) | | 775,500 | 4% 50 yrs. | | | | | 775,500 |
| | (4)(c) | | | | 1,574,500 | | | | 1,574,500 |
| 029-047 | '88-12 (4)(a) | Lake Hattie Dam Rehabilitation Project | 90,000 | 4% 50 yrs. | | | 738 | | 89,262 |
| | (4)(b) | | | | 270,000 | | 2,213 | | 267,787 |
| | (6)(a) | | 93,000 | 4% 20 yrs. | | | 87,000 | 6,000 | |
| 029-066 | '88-13 (4)(a) | Kemmerer City Dam Rehabilitation Project | 280,500 | 4% 50 yrs. | | | 31,995 | | 248,505 |
| | (4)(b) | | | | 569,500 | | 64,959 | | 504,541 |
| 029-010 | '88-52 (074) | Expansion and Improvement of Hawk Springs Recreation Area | | | | 110,000 | 110,000 | | |
| 029-076 | '88-79 (6)(b) | Casper Raw Water Supply Project | | | | 75,000 | 75,281 | (7,000) | 6,719 |
| 029-077 | '88-79 (6)(b) | Cheyenne North Crow Reservoir Rehab. Pr. | | | | 100,000 | 43,000 | | 57,000 |
| 029-078 | '88-79 (6)(b) | Ferris Ditch Diversion Dam Rehab. Proj. | | | | 80,000 | 22,725 | | 57,275 |
| 029-079 | '88-79 (6)(b) | Highland Hanover Canal Improvement Proj. | | | | 25,000 | 24,318 | (3,000) | 3,682 |
| 029-080 | '88-79 (6)(b) | Lander Worthem Meadows Dam Rehab. Proj. | | | | 200,000 | 94,817 | 15,000 | 90,183 |
| 029-081 | '88-79 (6)(b) | LeClair Canal Improvement Project | | | | 25,000 | 27,152 | (3,000) | 848 |
| 029-082 | '88-79 (6)(b) | Upper Bluff Canal Improvement Project | | | | 15,000 | 16,951 | (2,000) | 49 |
| 029-040 | '88-79 (6)(b) | Willwood Dam Outlet Works Rehab. Proj. | | | | 50,000 | 7,293 | | 42,707 |
| 037-010 | '88-35 Sec. 37 | States West Stream Flow Gaging | | | | 143,520 | 71,760 | | 71,760 |
| 037-010 | '88-35 Sec. 37 | USGS/Sed Sediment | | | | 25,800 | | | 25,800 |
| | Carryover Subtotal | | 2,338,247 | | 5,369,785 | 5,206,296 | 2,633,601 | 6,000 | 10,274,727 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 029-081 | '89-64 (4)(a) | LeClair Irrigation Rehabilitation Project | 235,000 | 4% 25 yrs. | | | | | 235,000 |
| | (4)(b) | | | | 235,000 | | | | 235,000 |
| 029-099 | '89-65 (4) | North Platte River Gage Rehabilitation | | | | 1,400,000 | | | 1,400,000 |
| 029-014 | '89-66 (4)(a) | Deaver Canal Rehabilitation Project | 30,000 | 4% 20 yrs. | | | | | 30,000 |
| | (4)(b) | | | | 90,000 | | | | 90,000 |
| 029-079 | '89-67 (3)(a) | Highland Hanover Rehabilitation Project | | | 536,000 | | | | 536,000 |
| 029-080 | '89-68 (4)(a) | Lander Worthen Meadows Dam Project | 625,000 | 4% 50 yrs. | | | | | 625,000 |
| | (4)(b) | | | | 625,000 | | | | 625,000 |
| 029-076 | '89-73 (4)(a) | Casper Raw Water Supply Rehabilitation | 800,000 | 4% 50 yrs. | | | | | 800,000 |
| | (4)(b) | | | | 800,000 | | | | 800,000 |
| 029-082 | '89-123 (3)(a) | Upper Bluff Rehabilitation Project | | | 436,000 | | | | 436,000 |
| 029-115 | '89-145 W.S.1977 | | | | | | | | |
| | 41-2-1001 | Wind River Indian Reservation Project [3] | | | 1,300,000 | | | | 1,300,000 |
| 029-091 | '89-268 (6)(b) | Chamberlain Reservoir Rehabilitation Proj. | | | 90,000 | | | | 90,000 |
| 029-092 | '89-268 (6)(b) | Cowley Pipeline Investigation Project | | | 50,000 | | 607 | | 49,393 |
| 029-093 | '89-268 (6)(b) | Globe Canal Investigation | | | 50,000 | | | | 50,000 |
| 029-094 | '89-268 (6)(b) | Hunt Canal Rehabilitation Project | | | 90,000 | | | | 90,000 |
| 029-095 | '89-268 (6)(b) | Red Lane Rehabilitation Project | | | 200,000 | | | | 200,000 |
| 029-096 | '89-268 (6)(b) | Wheatland Canal Improvements Project | | | | 150,000 | | | 150,000 |
| 029-097 | '89-268 (6)(b) | Wheatland Reservoir No. 2 Rehabilitation | | | | 250,000 | | | 250,000 |
| 029-061 | '89-268 (4)(a) | Fontenelle Reservoir | | | | 355,000 | | | 355,000 |
| 029-061 | '89-268 (3)(a) | Fontenelle Reservoir | | | | | | 1,500,000 | (1,500,000) |
| 029-020 | '85-116 (1)(b) | Crystal Granite | | | | | | 450,000 | (450,000) |
| | (1)(c) | | | | | | | 450,000 | (450,000) |
| | 1989 S.L. Subtotal | | 1,690,000 | | 4,502,000 | 2,155,000 | 607 | 2,400,000 | 5,946,393 |
| | FY 1989 Total Activity | | $ 4,028,247 | | $ 9,871,785 | $ 7,361,296 | $ 2,634,208 | $ 2,406,000 | $ 16,221,120 |



[1]Terms of loans vary. Laws need to be researched for conditions for each loan.
[2]Ch 117 1987 S.L., Sec. 4, $15,000,000 Loan from Permanent Wyoming Mineral Trust Fund for Shoshoni Municipal Water Project is not accounted for in the Water Development Account.
[3]Governor Appropriated $2,000,000 from Mineral Severance Protest Account No. 04-011-062.

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## PROPRIETARY FUNDS

Funds included:

Intragovernmental Fund - To account for operations that provide goods or services to other agencies or programs of a government on a cost-reimbursement basis. Includes the operations of data services, motor vehicle, central supply and duplicating, telecommunications, aeronautics and the Honor Farm agricultural sales.

Enterprise Fund - To account for operations that provide goods or services to public on a user-charge basis. Includes the operations of the Liquor Commission and Canteen operations at state institutions.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - Intragovernmental Fund
  - Enterprise Fund
- Supplementary Schedules
  - Statement of Expenditures and Encumbrances Compared with Authorization
    - Intragovernmental Fund
  - Statement of Receipts and Disbursements (by account)

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID

## PROPRIETARY FUND TYPE - INTRAGOVERNMENTAL FUND

FOR THE YEAR ENDED JUNE 30, 1989

| | Data Services | Motor Vehicle | Supply System Warehouse |
|---|---|---|---|
| Revenue Collected: | | | |
| Pooled Fund Interest | $ 80,870 | $ | $ 44,777 |
| Charges for Sales & Service | 10,744,682 | 1,053,263 | 1,180,365 |
| Other Uses of Property & Money | | | |
| Current Year Recoveries | 103 | 39 | 4,498 |
| Other | | 3,200 | |
| Total Revenue Collected | 10,825,655 | 1,056,502 | 1,229,640 |
| Expenditures Paid: | | | |
| Personal Services | 4,930,342 | 318,366 | 174,178 |
| Supportive Services | 6,419,492 | 2,595,015 | 47,829 |
| Restrictive Costs or Services | 37,695 | 34,466 | 2,328 |
| Non-Operating Expenditures | | | 1,124,161 |
| Contractual Services | 510,790 | 115 | |
| Total Expenditures Paid | 11,898,319 | 2,947,962 | 1,348,496 |
| Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers | (1,072,664) | (1,891,460) | (118,856) |
| Operating Transfers In (Out): | | | |
| To General Fund | | | |
| From General Fund | | | |
| To Agency Depreciation Reserve | | (673,293) | (6,520) |
| From Agency Depreciation Reserve | 343,855 | 1,907,757 | 31,329 |
| Total Operating Transfers In (Out) | 343,855 | 1,234,464 | 24,809 |
| Excess (Deficit) of Revenue Collected Over Expenditures Paid | $ (728,809) | $ (656,996) | $ (94,047) |

| Central Duplicating | Tele-communic. Leasing | Aeronautics Operational Services | Honor Farm Agric. Sales | Total June 30, 1989 | Total June 30, 1988 |
|---|---|---|---|---|---|
| $ 164,849 | $ 13,796 | $ 44,442 | $ | $ 348,734 | $ 511,388 |
| 2,345,898 | 5,244,328 | 222,651 | 412,619 | 21,203,806 | 23,078,046 |
| | | | | | 120 |
| | | | | 4,640 | 28,472 |
| 438 | | | | 3,638 | 105 |
| 2,511,185 | 5,258,124 | 267,093 | 412,619 | 21,560,818 | 23,618,131 |
| 717,086 | | | | 6,139,972 | 6,006,676 |
| 1,790,872 | 5,149,642 | 111,448 | | 16,114,298 | 17,765,407 |
| 63,869 | | | | 138,358 | 108,918 |
| | | | | 1,124,161 | 787,809 |
| | | 16,800 | | 527,705 | 472,913 |
| 2,571,827 | 5,149,642 | 128,248 | | 24,044,494 | 25,141,723 |
| (60,642) | 108,482 | 138,845 | 412,619 | (2,483,676) | (1,523,592) |
| | (61,542) | | (411,049) | (472,591) | (358,829) |
| | 24,456 | | | 24,456 | 1,238 |
| (64,409) | | | | (744,222) | (647,129) |
| 90,333 | | | | 2,373,274 | 3,215,932 |
| 25,924 | (37,086) | | (411,049) | 1,180,917 | 2,211,212 |
| $ (34,718) | $ 71,396 | $ 138,845 | $ 1,570 | $ (1,302,759) | $ 687,620 |

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
## PROPRIETARY FUND TYPE - ENTERPRISE FUND

FOR THE YEAR ENDED JUNE 30, 1989

| | Liquor Commission | Canteen Operations | Total (Memorandum only) June 30, 1989 | Total (Memorandum only) June 30, 1988 |
|---|---|---|---|---|
| Revenue Collected: | | | | |
| Sales Tax | $ | $ (339) | $ (339) | $ 369 |
| Pooled Fund Interest | | 12,504 | 12,504 | 9,955 |
| Charges for Sales & Service | | 589,701 | 589,701 | 558,177 |
| Liquor Commission Collections | 27,263,695 | | 27,263,695 | 28,493,106 |
| Liquor Future Contracts | | | | |
| Other | (134) | | (134) | 189 |
| Total Revenue Collected | 27,263,561 | 601,866 | 27,865,427 | 29,061,796 |
| Expenditures Paid: | | | | |
| Personal Services | 768,518 | | 768,518 | 770,255 |
| Supportive Services | 101,928 | 29,333 | 131,261 | 156,829 |
| Restrictive Costs or Services | 29,025 | | 29,025 | 42,584 |
| Purchases for Resale | 22,467,775 | 538,297 | 23,006,072 | 23,155,952 |
| Contractual Services | 331 | | 331 | 1,050 |
| Total Expenditures Paid | 23,367,577 | 567,630 | 23,935,207 | 24,126,670 |
| Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers | 3,895,984 | 34,236 | 3,930,220 | 4,935,126 |
| Operating Transfers In (Out): | | | | |
| To General Fund | (4,571,025) | (14,793) | (4,585,818) | (4,457,327) |
| From General Fund | | | | 413 |
| From Expendable Trust Fund | | | | 100 |
| Total Operating Transfers In (Out) | (4,571,025) | (14,793) | (4,585,818) | (4,456,814) |
| Excess of Revenue Collected Over Expenditures Paid | $ (675,041) | $ 19,443 | $ (655,598) | $ 478,312 |

STATE OF WYOMING

# INTRAGOVERNMENTAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Reserve for Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) to Fund Balance | FY 1989 Appropriations (Revised) | FY 1989 Expenditures | FY 1989 Encumbrances | FY 1989 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| 006-007 | Data Services Division | $ 1,480,053 | $ 1,441,553 | $ 38,500 | $ | $ 13,951,686 | $ 11,456,766 | $ | $ 2,494,920 |
| 006-010 | Motor Vehicle Division | 323,501 | 319,626 | | 3,875 | 3,608,064 | 3,247,228 | | 360,836 |
| 006-012 | Supply System Warehouse | 238,133 | 238,133 | | | 1,143,170 | 1,116,883 | | 26,287 |
| 006-084 | Central Duplication | 116,040 | 116,040 | | | 2,553,791 | 2,520,196 | | 33,595 |
| 006-085 | Telecommunications | 146,802 | 146,802 | | | 5,044,423 | 5,002,840 | | 41,583 |
| 009-003 | Aeronautics Commission | | | | | 216,331 | 128,248 | | 88,083 |
| | Total | $ 2,304,529 | $ 2,262,154 | $ 38,500 | $ 3,875 | $ 26,517,465 | $ 23,472,161 | $ | $ 3,045,304 |

STATE OF WYOMING

# ALL PROPRIETARY FUND TYPES
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| Intragovernmental Fund | | | | | | | | |
| 006-007 | Data Services | $ 1,425,343 | $ 32,010 | $ 12,137,500 | $ | $ 11,240,631 | $ 1,657,689 | $ 696,533 |
| 006-010 | Motor Pool | 2,949,772 | 1,574 | 2,962,685 | 54,400 | 2,710,362 | 856,492 | 2,292,777 |
| 006-012 | Supply Warehouse | 634,227 | 30,049 | 1,230,920 | | 1,331,975 | 23,041 | 540,180 |
| 006-084 | Central Duplicating | 2,295,932 | 49,497 | 2,552,021 | | 2,477,620 | 158,616 | 2,261,214 |
| 006-085 | Telecommunication | 195,724 | 837,680 | 4,444,899 | 61,541 | 5,149,482 | 161 | 267,119 |
| 009-003 | Aeronautics Operational Services | 606,474 | 1,746 | 265,347 | | 126,134 | 2,115 | 745,318 |
| 089-002 | Wyoming Honor Farm-Ag Sales | 6,229 | 247,045 | 165,574 | 411,049 | | | 7,799 |
| Total Intragovernmental Fund | | 8,113,701 | 1,199,601 | 23,758,946 | 526,990 | 23,036,204 | 2,698,114 | 6,810,940 |
| Enterprise Fund | | | | | | | | |
| 015-005 | Enterprise Account | | 2,291 | 6 | | 1,750 | | 547 |
| 050-001 | Liquor Commission Administration | 607,537 | (145) | 895,000 | 555,840 | 800,042 | 99,760 | 46,750 |
| 050-002 | Liquor Sales & Purchases-Resale | 1,091,570 | 27,262,577 | 379 | 4,910,185 | 22,467,025 | | 977,316 |
| 050-003 | Futures-Wines | | 750 | | | 750 | | |
| 088-088 | W.W.C. Canteen | 14,381 | 27,664 | 1,079 | | 29,977 | | 13,147 |
| 089-089 | Canteen-Honor Farm | 2,761 | 9,153 | 198 | | 9,123 | | 2,989 |
| 091-091 | Girls' School/Canteen | 4,855 | 11,969 | 384 | | 11,883 | | 5,325 |
| 093-093 | Canteen-Boys' School | 1,936 | 9,546 | 168 | | 9,965 | | 1,685 |
| 095-095 | Canteen-State Hospital | 11,067 | 78,957 | 1,182 | 14,793 | 63,639 | | 12,774 |
| 096-096 | Canteen-Training School | 39,915 | 55,471 | 2,887 | | 65,208 | | 33,065 |
| 097-097 | Canteen-Veterans' Home | 21,136 | 31,391 | 1,604 | | 26,756 | | 27,375 |
| 099-099 | Canteen-Penitentiary | 70,166 | 362,916 | 4,998 | | 342,122 | 7,205 | 88,753 |
| Total Enterprise Fund | | 1,865,324 | 27,852,540 | 907,885 | 5,480,818 | 23,828,240 | 106,965 | 1,209,726 |
| Total Proprietary Fund Types | | $ 9,979,025 | $ 29,052,141 | $ 24,666,831 | $ 6,007,808 | $ 46,864,444 | $ 2,805,079 | $ 8,020,666 |

## TRUST AND AGENCY FUNDS, EXCLUDING EXPENDABLE TRUST

Funds included:

Nonexpendable Trust Fund - To account for assets held by the state in a trustee capacity, where the principal may not be expended. Includes the Permanent Wyoming Mineral Trust Fund, and the operations of various accounts within the Trust and Agency Fund, established for the benefit of specific institutions and their residents.

Pension Trust Fund - To account for public employee retirement systems.

Agency Funds - To account for the federal fund and various accounts within the trust and agency fund, in which the state acts as an agent for individuals, private organizations, other governments or other funds.

Information contained:

Combining Financial Statements
- Statement of Revenue and Expenditures Paid - Nonexpendable and Pension Trust Funds
- Statement of Receipts and Disbursements - Agency Funds

Supplementary Schedules
- Statement of Receipts and Disbursements (by account)

STATE OF WYOMING

# COMBINING STATEMENT OF REVENUE AND EXPENDITURES PAID NONEXPENDABLE AND PENSION TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Nonexpendable Trust Funds | | | | |
|---|---|---|---|---|---|
| | Permanent Land Fund | Permanent Mineral Trust Fund | Trust & Agency Institutions | Trust & Agency Other | Total Nonexpend. Trust June 30, 1989 |
| Revenue: | | | | | |
| Severance Tax - Coal | $ | $ 16,042,750 | $ | $ | $ 16,042,750 |
| - Trona | | | | | |
| - Uranium | | | | | |
| - Stripper Oil | | 2,324,694 | | | 2,324,694 |
| - Oil | | 18,471,640 | | | 18,471,640 |
| - Gas | | 13,949,089 | | | 13,949,089 |
| Other Taxes | | | | | |
| Oil & Gas Royalties | 18,164,973 | | 118,819 | | 18,283,792 |
| Coal Royalties | 4,974,054 | | | | 4,974,054 |
| Sodium & Trona Royalties | 7,524,842 | | | | 7,524,842 |
| Sand & Gravel Royalties | 344,533 | | | | 344,533 |
| Other Royalties | 646,079 | | | | 646,079 |
| Surface Damages | 169,436 | | | | 169,436 |
| Right-of-Ways & Easements | 37,242 | | | | 37,242 |
| Pooled Interest | | 15,176,432 | 204,250 | 292,202 | 15,672,884 |
| Other Investment Income | | 66,602,900 | | | 66,602,900 |
| Charges, Sales & Service | | | 2,783 | 700 | 3,483 |
| Gifts & Donations | | | 3,240 | | 3,240 |
| Private Source Settlements | | | | 68,745 | 68,745 |
| Interagency (GNMA) | | | 48,519 | | 48,519 |
| Federal Grants | | | | 2,456,679 | 2,456,679 |
| Real Estate Sales | 199,356 | | | | 199,356 |
| Retirement Contribution | | | | | |
| Other | | | | | |
| Total Revenue | 32,060,515 | 132,567,505 | 377,611 | 2,818,326 | 167,823,957 |
| Expenditures Paid: | | | | | |
| Supportive Services | | | 26,137 | | 26,137 |
| Grants | | | 15,935 | | 15,935 |
| Capitol Outlay | | | | | |
| Retirement Refunds | | | | | |
| Retirement Payments | | | | | |
| Contractual Services | | | | | |
| Total Expenditures Paid | | | 42,072 | | 42,072 |
| Excess of Revenue Over Expenditures Paid Before Operating Transfers | 32,060,515 | 132,567,505 | 335,539 | 2,818,326 | 167,781,885 |
| Operating Transfers In (Out): | | | | | |
| From General Fund | | | | | |
| To General Fund | | (72,518,002) | (35,600) | | (72,553,602) |
| From Expendable Trust Fund | 38,342 | | | | 38,342 |
| To Agency Fund | | | | | |
| From (To) Retirement Fund | | | | | |
| Total Operating Transfers In (Out) | 38,342 | (72,518,002) | (35,600) | | (72,515,260) |
| Excess of Revenue Over Expenditures Paid | $ 32,098,857 | $ 60,049,503 | $ 299,939 | $ 2,818,326 | $ 95,266,625 |

| Total Nonexpend. Trust June 30, 1988 | Pension Trust Funds: Volunteer Firemen | Paid Firemen | Highway Patrol & Wardens | Wyoming Retirement | Total Pension Trust June 30, 1989 | Total Pension Trust June 30, 1988 |
|---|---|---|---|---|---|---|
| $ 18,668,370 | $ | $ | $ | $ | $ | $ |
| 1,112,977 | | | | | | |
| 107,203 | | | | | | |
| 2,735,210 | | | | | | |
| 24,615,636 | | | | | | |
| 11,378,020 | | | | | | |
| | 300,000 | 400,000 | | | 700,000 | 727,828 |
| 21,702,034 | | | | | | |
| 4,992,794 | | | | | | |
| 6,503,011 | | | | | | |
| 561,062 | | | | | | |
| 305,193 | | | | | | |
| 334,627 | | | | | | |
| 123,723 | | | | | | |
| 11,674,657 | 3,193 | 8,955 | 3,927 | 977,476 | 993,551 | 982,559 |
| 66,938,942 | 1,739,797 | 5,025,375 | 1,870,553 | 94,325,324 | 102,961,049 | 92,413,489 |
| 101 | | | | | | |
| 52,607 | | | | | | |
| | 54,257 | | | 398,758 | 453,015 | |
| 4,397,334 | | | | | | |
| 269,057 | | | | | | |
| | 183,547 | 2,029,731 | 1,623,934 | 71,906,624 | 75,743,836 | 76,118,781 |
| | | | | | | 14,913 |
| 176,472,608 | 2,280,794 | 7,464,061 | 3,498,414 | 167,608,182 | 180,851,451 | 170,257,570 |
| 4,738 | 28 | 161 | 60 | 2,794 | 3,043 | 1,548 |
| 280 | | | | | | |
| | 18,201 | 29,198 | 49,735 | 9,787,404 | 9,884,538 | 10,004,921 |
| | 174,135 | 1,883,456 | 1,040,310 | 42,311,540 | 45,409,441 | 39,195,328 |
| | 10,280 | 61,588 | 21,981 | 1,816,817 | 1,910,666 | 1,636,853 |
| 5,018 | 202,644 | 1,974,403 | 1,112,086 | 53,918,555 | 57,207,688 | 50,838,650 |
| 176,467,590 | 2,078,150 | 5,489,658 | 2,386,328 | 113,689,627 | 123,643,763 | 119,418,920 |
| | | 3,659,748 | | | 3,659,748 | 3,649,313 |
| (72,307,878) | | | | (636,399) | (636,399) | (747,667) |
| 132,601 | | | | | | |
| | (3,016) | | | 3,016 | | |
| (72,175,277) | (3,016) | 3,659,748 | | (633,383) | 3,023,349 | 2,901,646 |
| $ 104,292,313 | $ 2,075,134 | $ 9,149,406 | $ 2,386,328 | $ 113,056,244 | $ 126,667,112 | $ 122,320,566 |

STATE OF WYOMING

# COMBINING STATEMENT OF RECEIPTS AND DISBURSEMENTS AGENCY FUND TYPE - TRUST & AGENCY AND FEDERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 1989

| | Bonds and Deposits Held for State | Bonds and Deposits Held For Third Parties | Protest Funds |
|---|---|---|---|
| Receipts Collected: | | | |
| Gas Tax | $ 14,514,097 | $ | $ |
| Severance Tax - Coal | | | 2,656,152 |
| Motor Vehicle Prorate Registration | | 4,553,678 | |
| Penalties, Fines and Forfeitures | | | |
| Federal Mineral Royalties | 196,926,378 | | |
| Income from Land | | | |
| Investment Income | 93,345,835 | 303,129 | |
| Pooled Interest | 508,816 | (299,759) | 6,009,109 |
| Employee/Retiree Withholdings & Contrib. | | | |
| Interagency | | (1,000) | |
| Stale Date and Prior Year Recoveries | 139,019 | 4,905 | |
| Charges for Sales & Service | | 317,298 | |
| Federal Revenue | | 389,495 | |
| Non-Revenue Receipts | 21,928,061 | (1,926,687) | (14,225,086)[1] |
| Total Receipts Collected | 327,362,206 | 3,341,059 | (5,559,825) |
| Disbursements: | | | |
| Supportive Services | | 51,317 | |
| Local Government Distribution | 589,479 | 235,798 | |
| Resale Items | | 294,958 | |
| Refunds to Third Parties | | 3,021,110 | |
| Contractual Services | | 8,037 | |
| Payroll Remittances | | | |
| Total Disbursements | 589,479 | 3,611,220 | |
| Excess of Receipts Over Disbursements Before Operating Transfers | 326,772,727 | (270,161) | (5,559,825) |
| Operating Transfers In (Out): | | | |
| From General Fund | 19,277 | 15,779 | |
| To General Fund | (487,904) | (191,960) | (2,246,067) |
| To Earmarked Fund | | (6,635) | (27,181) |
| From Earmarked Fund | | | |
| To University | | | (7,056,589) |
| To Expendable Trust | (6,183,647) | (43,682) | (3,759,356) |
| From Expendable Trust | 68,774 | | |
| To Permanent Land Income Fund | | | (4,794,767) |
| To Nonexpendable Trust Fund | | | (48,519) |
| To Permanent Mineral Trust Fund | | | (125,000) |
| From Intragovernmental | 744,222 | | |
| To Intragovernmental | (2,373,274) | | |
| To Highway | (8,875,729) | (1,440,748) | (5,509,153) |
| To Game and Fish | (7,208,991) | | (36,583) |
| From Permanent Land Income Fund | 2,973 | | |
| To Pension | | | (452,292) |
| (To) From Agency | 351,817 | 7,116 | (358,933) |
| To Various Funds: | | | |
| Federal Mineral | (176,174,585) | | |
| Pooled Interest | (96,622,421) | | |
| Stale Dates | (140,891) | | |
| Federal Funds | (36,712) | | (107,439) |
| Total Operating Transfers In (Out) | (296,917,091) | (1,660,130) | (24,521,879) |
| Net Increase (Decrease) in Cash, Investments, and Accrued Interest | 29,855,636 | (1,930,291) | (30,081,704) |
| Cash, Investments, and Accrued Interest July 1, 1988 | 162,755,826 | 30,568,212 | 85,526,564 |
| Reclassification of Account | | | |
| Cash, Investments, and Accrued Interest June 30, 1989 | $ 192,611,462 | $ 28,637,921 | $ 55,444,860 |

[1]Includes principal reduction of $18.3 million GNMA funds shown as receipts in prior years.

| Payroll Distribution | Federal Funds | Total June 30, 1989 | June 30, 1988 |
|---|---|---|---|
| $ | $ | $ 14,514,097 | $ 15,765,316 |
| | | 2,656,152 | |
| | | 4,553,678 | 4,165,148 |
| | | | 70,000 |
| | | 196,926,378 | 145,778,355 |
| | | | 5,798 |
| | | 93,648,964 | 95,658,045 |
| 8,084 | | 6,226,250 | 5,858,773 |
| 67,968,890 | | 67,968,890 | 65,049,648 |
| | | (1,000) | |
| 42 | | 143,966 | 222,930 |
| | | 317,298 | 297,146 |
| | 133,529,193 | 133,918,688 | 113,918,210 |
| | | 5,776,288 | 31,000,511 |
| 67,977,016 | 133,529,193 | 526,649,649 | 477,789,880 |
| | | 51,317 | 30,305 |
| | | 825,277 | 1,163,561 |
| | | 294,958 | 243,944 |
| | | 3,021,110 | 921,442 |
| | | 8,037 | 22,079 |
| 43,503,071 | | 43,503,071 | 36,293,121 |
| 43,503,071 | | 47,703,770 | 38,674,452 |
| 24,473,945 | 133,529,193 | 478,945,879 | 439,115,428 |
| | | 35,056 | 197,973 |
| (29,394) | | (2,955,325) | (306,034) |
| | | (33,816) | (4,495) |
| | | | 1,569,959 |
| | | (7,056,589) | |
| (13,170,451) | | (23,157,136) | (30,977,248) |
| | | 68,774 | 70,461 |
| | | (4,794,767) | |
| | | (48,519) | |
| | | (125,000) | |
| | | 744,222 | 647,130 |
| | | (2,373,274) | (3,215,932) |
| (38,434) | | (15,864,064) | (10,055,249) |
| | | (7,245,574) | (7,246,259) |
| | | 2,973 | |
| (13,939,962) | | (14,392,254) | (13,660,707) |
| | | (176,174,585) | (148,410,490) |
| | | (96,622,421) | (101,786,878) |
| | | (140,891) | (154,948) |
| | (133,498,427) | (133,642,578) | (113,102,920) |
| (27,178,241) | (133,498,427) | (483,775,768) | (426,435,637) |
| (2,704,296) | 30,766 | (4,829,889) | 12,679,791 |
| 5,582,934 | 5,334,200 | 289,767,736 | 276,870,997 |
| | | | 220,952 |
| $ 2,878,638 | $ 5,364,966 | $ 284,937,847 | $ 289,771,740 |

STATE OF WYOMING

# FIDUCIARY FUND TYPES - NON EXPENDABLE AND PENSION TRUST
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| **Nonexpendable Trust Type of Trust and Agency Fund** | | | | | | | | |
| 020-046 | Mine Subsidence Premium | $ 169,387 | $ 69,445 | $ 11,527 | $ | $ | $ | $ 250,359 |
| 020-047 | Mine Subsidence Set Aside Grant | 4,414,011 | 2,456,679 | 280,675 | | | | 7,151,365 |
| 090-060 | Kollar Trust | 71,455 | 2,783 | 8,917 | | 2,489 | | 80,666 |
| 090-061 | Goodstein Trust | 1,343 | | 5,853 | | | | 7,196 |
| 091-060 | Girls' Mary/Kopper | 2,802 | | 427 | | | | 3,229 |
| 094-050 | Kieffer-Orchard | 33,081 | | 2,457 | | 460 | 144 | 34,934 |
| 094-051 | Marguerite Moe Bequest | | | 4 | | 4 | | |
| 094-053 | Oda Mae Davis Bequest | | 3,000 | | | | | 3,000 |
| 094-060 | Montgomery Home For Blind | 2,611,347 | 118,819 | 228,420 | 35,600 | 15,935 | 11,958 | 2,895,093 |
| 094-061 | Goodrich Estate | 8,110 | 240 | 1,189 | | 193 | | 9,346 |
| 096-060 | WSTS-Peterson Trust | 23,616 | | 4,465 | | 10,889 | | 17,192 |
| 097-060 | Montgomery Home For Blind Acct | 6,865 | | 510 | | | | 7,375 |
| 098-060 | Montgomery Home For The Blind | 7,095 | | 527 | | | | 7,622 |
| Total Nonexpendable Trust Type Of Trust And Agency Fund | | 7,349,112 | 2,650,966 | 544,971 | 35,600 | 29,970 | 12,102 | 10,467,377 |
| **Permanent Land Fund** | | | | | | | | |
| 004-004 | Miner's Hospital | 12,377,149 | 1,508,821 | 1 | 1,983 | | | 13,883,988 |
| 004-006 | Public Buildings At Capital | 690,235 | 22,354 | | 10,699 | | | 701,890 |
| 004-040 | Fish Hatchery | 188,414 | 1,650 | | 1,650 | | | 188,414 |
| 004-050 | Common School | 576,058,217 | 78,083,036 | 174,507 | 43,855,327 | | | 610,460,433 |
| 004-051 | Deaf, Dumb, & Blind | 660,554 | 23,090 | 9 | 16,503 | | | 667,150 |
| 004-060 | Carey Act | 1,957,156 | 62,137 | | | | | 2,019,293 |
| 004-080 | Omnibus | 11,613,365 | 592,910 | 1,152 | 4,864 | | | 12,202,563 |
| 004-095 | State Hospital | 5,631,218 | 220,949 | | 4 | | | 5,852,163 |
| 004-096 | Wyoming State Training School | 3,218,096 | 99,200 | 609 | 28,371 | | | 3,289,534 |
| 004-099 | Penitentiary | 7,951,441 | 392,261 | 1,021 | 1,620 | | | 8,343,103 |
| 004-671 | Agriculture College | 4,101,673 | 115,948 | 30,004 | 5,735 | | | 4,241,890 |
| 004-672 | University | 12,597,280 | 357,275 | 579 | 253,572 | | | 12,701,562 |
| Total Permanent Land Fund | | 637,044,798 | 81,479,631 | 207,882 | 44,180,328 | | | 674,551,983 |
| **Permanent Mineral Trust Fund** | | | | | | | | |
| 004-100 | Wyoming Mineral Trust | 968,026,751 | 106,674,969 | 15,301,432 | 71,052,004 | | | 1,018,951,148 |
| Total Permanent Mineral Trust Fund | | 968,026,751 | 106,674,969 | 15,301,432 | 71,052,004 | | | 1,018,951,148 |
| Total Nonexpendable Trust Funds | | 1,612,420,661 | 190,805,566 | 16,054,285 | 115,267,932 | 29,970 | 12,102 | 1,703,970,508 |
| **Pension Trust Funds** | | | | | | | | |
| 072-061 | Volunteer Firemen's Pension Fd | 8,012,635 | 1,315,302 | 57,451 | 3,016 | 228,173 | 540 | 9,153,659 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 072-062 Wyoming Retirement Fund | 1,069,341,654 | 162,177,841 | 19,129,427 | 636,399 | 55,311,970 | 83,011 | 1,194,617,542 |
| 072-064 Paid Firemen's Pension Fund | 44,624,626 | 7,129,205 | 3,680,281 | | 2,040,668 | | 53,393,444 |
| 072-065 Retirement - Wyo National Bank | 20,564 | 170,193 | 3,743 | | 3,963 | | 190,537 |
| 072-066 WHwy Patrol/Warden Pension Fd | 16,883,346 | 2,074,896 | 1,627,861 | | 1,412,557 | | 19,173,546 |
| Total Pension Trust Funds | 1,138,882,825 | 172,867,437 | 24,498,763 | 639,415 | 58,997,331 | 83,551 | 1,276,528,728 |
| Total Fiduciary Fund Types - Nonexpendable And Pension Trust Funds | $2,751,303,486 | $363,673,003 | $ 40,553,048 | $115,907,347 | $ 59,027,301 | $ 95,653 | $2,980,499,236 |

STATE OF WYOMING

# FIDUCIARY FUND TYPES - AGENCY FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| Agency Type of Trust and Agency Fund | | | | | | | | |
| 004-030 | Wyo - Star | $ 129,645 | $ 303,129 | $ 7,103 | $ | $ | $ | $ 439,877 |
| 004-069 | Motor Vehicle Fin Responsibility | 33,064 | 7,692 | | 25,153 | | | 15,603 |
| 004-071 | WC - Perform & Indemnity Bond | 421,256 | (8,947) | | | | | 412,309 |
| 004-073 | Labor Department - Bonds | 186,000 | (11,000) | | | | | 175,000 |
| 011-020 | Sales Tax Vendor Bonds | 210,702 | (184,771) | 1,225 | 20,516 | | | 6,640 |
| 011-023 | Special Fuel Tax Bonds | 242,869 | (122,289) | 143 | | | | 120,723 |
| 011-025 | Special Fuel Deposits | 906,007 | 117,003 | 3,330 | | | | 1,026,340 |
| 011-060 | Compensation Fee Cash Bonds | 290,634 | (125,475) | | | | | 165,159 |
| 011-068 | Motor Vehicle Prorate Reg | 1,492,474 | 2,962,477 | 24,792 | | 1,216,109 | 1,471,901 | 1,791,733 |
| 011-083 | Mtr. Veh. Reg. - Other Jurisdictions | 1,080,816 | 1,589,862 | 32 | 23,428 | 1,807,337 | | 839,945 |
| 020-090 | Envrnmntl Quality Cash Bonds | 210,817 | 5,299 | 12,655 | 100 | | | 228,671 |
| 020-095 | Husky Oil Trust | 80,410 | 1,000 | 4,008 | | | | 85,418 |
| 029-090 | Shoshoni Water Treatment Plant | 14,601,295 | (119,447) | | | | | 14,481,848 |
| 036-090 | ESC Incremental Bonds-84 Sess | 172,186 | | 12,824 | 6,626 | | | 178,384 |
| 036-091 | ESC Incremental Bonds-86 Sess | 129,555 | 117,980 | 11,387 | | 203 | | 258,719 |
| 040-010 | Game & Fish Performance Bonds | 2,094 | (1,444) | 7,116 | | | | 7,766 |
| 053-070 | Small Water Loans FBL | 2,339 | (252) | 244 | | | | 2,331 |
| 060-002 | Forestry Deposits | 122,218 | 3,265 | 389,495 | 156,188 | 237,722 | 19,549 | 101,519 |
| 060-004 | Public Lands - Deposits | 884,019 | (554,828) | 62,927 | | 21,172 | 5,212 | 365,734 |
| 060-065 | Tepee Pools Loan | 1 | | | | | | 1 |
| 060-090 | Joint Powers Board Loans | [illegible],372,445 | (404,643) | 663,274 | | | | 7,731,076 |
| 060-091 | Cheyenne Phase II Loans | 1,704,052 | (1,798,299) | 94,248 | | | | 1 |
| 065-006 | Services Reimbursed | 193,314 | 272,497 | 43,767 | | 302,853 | 3,601 | 203,124 |
| | Total Bonds & Deposits Held For Third Parties | 30,568,212 | 2,048,809 | 1,338,570 | 232,011 | 3,585,396 | 1,500,263 | 28,637,921 |
| 003-090 | Stale Date Warants | | 140,891 | | | | 140,891 | |
| 004-062 | Government Royalties | 21,993,494 | 196,926,378 | | | 17,506,695 | 158,667,890 | 42,745,287 |
| 004-998 | Pooled Interest | 50,106,133 | 93,507,176 | | 96,622,421 | | | 46,990,888 |
| 006-007 | Data Services Depreciation | 369,418 | 3 | 71,363 | | | 343,855 | 96,929 |
| 006-010 | Motor Vehicle Depreciation | 3,323,678 | 49,029 | 1,110,576 | | | 2,563,895 | 1,919,388 |
| 006-012 | Supply Warehouse Depr. | 64,235 | | 11,267 | | | 31,329 | 44,173 |
| 006-084 | Central Duplicating Depreciation | 685,941 | | 115,160 | | | 90,333 | 710,768 |
| 011-024 | Sales Tax Prepayment | | 359,747 | | | | | 359,747 |
| 011-026 | Fuel Tax-Reciprocal Agreement | | 264,824 | | | 138,783 | | 126,041 |
| 011-063 | Gas Tax - 4 Cent & Aviation | 2,461,690 | 11,631,588 | 415,620 | 11,834,305 | 323,314 | | 2,351,279 |
| 011-064 | One Cent Gas Tax | 554,106 | 2,880,637 | 62,713 | 47,929 | | 3,045,618 | 403,909 |
| 011-069 | Deposits Mineral Severance Pend | 61,842,229 | 11,932,308 | | | | | 73,774,537 |
| 040-009 | Game & Fish Lic Applications | 9,517,473 | 7,762,689 | | 7,208,991 | | | 10,071,171 |
| 060-005 | Undistributed Farm Loan Account | | 1,446,189 | | | | | 1,446,189 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 080-010 Omnibus Fund | 127,231 | | 22,448 | | 127,380 | | 22,349 |
| Total Deposits Held For State Distribution | 151,045,678 | 326,901,459 | 1,809,147 | 115,713,646 | 18,096,172 | 164,883,811 | 181,062,655 |
| 003-036 Unemployment Insurance Claims | 219,711 | | 169,527 | | 169,527 | | 219,711 |
| 003-041 F.I.C.A. Refunds | | | 161,616 | | 80,788 | | 80,828 |
| 003-059 Federal Tax Withholding | 1,198,632 | (1,325) | 14,299,434 | | 15,487,668 | 3,341 | 5,732 |
| 003-060 Retirement Contributions | 1,153,636 | (139) | 13,931,331 | | | 13,938,017 | 1,146,811 |
| 003-061 Social Security Contributions | 1,695,416 | (87) | 18,413,309 | 50,000 | 19,986,498 | | 72,140 |
| 003-062 Health Ins. Contributions | 885,714 | | 11,478,289 | | | 11,401,588 | 962,415 |
| 003-066 Rent Withholding | 31,313 | (241) | 128,310 | | (102) | 159,484 | |
| 003-074 Prepay Account | 1,997 | (150) | 1,627 | | 4,337 | 619 | (1,482) |
| 003-075 Deferred Compensation | 208,402 | 4,436 | 2,707,150 | | 2,915,532 | 4,456 | |
| 003-076 Interface Pre-Pay | | | 156,257 | | 113,644 | 7,149 | 35,464 |
| 072-058 Income Tax Refunds | 16,164 | (50) | 396,410 | 106 | 398,307 | | 14,111 |
| 072-059 Income Tax - Retirees | 100 | 240 | 3,016,725 | 1,247 | 3,014,792 | 1,026 | |
| 072-050 Social Security Contributions | 102,945 | 232,619 | 1,225 | 201,274 | 33,919 | | 101,596 |
| 072-063 Prudential Life Insurance | 68,904 | 404,490 | 271,802 | 25,449 | 685,616 | 1,863 | 32,268 |
| 072-072 Retirees Equitable Health Ins | | | 2,121,672 | 2,978 | 52,919 | 1,891,125 | 174,650 |
| 072-073 Retirees Blue Cross Health Ins | | | 416,416 | 334 | 381,610 | 78 | 34,394 |
| Total Payroll Distribution | 5,582,934 | 639,793 | 67,671,100 | 281,388 | 43,325,055 | 27,408,746 | 2,878,638 |
| 004-040 GNMA Principal | 22,691,877 | 1,285,360 | 1,520,791 | 6,667,847 | 18,830,181 | | |
| 004-041 GNMA Interest | 40,356,021 | 3,430,668 | 9,663,778 | 21,896,878 | | | 31,553,589 |
| 004-065 Railroad Car Tax-Protest Payment | | 5,521 | 188 | | | | 5,709 |
| 004-076 CitiMae Fees | 125,000 | | | 125,000 | | | |
| 011-022 Comm Veh Tax Protest Acct | 667 | (667) | | | | | |
| 011-062 Old Mineral Severance Protest | 16,487,106 | (300,146) | 1,153,436 | | | 2,500,000 | 14,840,396 |
| 011-080 Deposits - Sales Tax Protest | 1,089,055 | 289,771 | | | | | 1,378,826 |
| 044-001 Foreign Insurance Project | 4,776,838 | 2,550,739 | 338,763 | | | | 7,666,340 |
| Total Protest Funds | 85,526,564 | 7,261,246 | 12,676,956 | 28,689,725 | 18,830,181 | 2,500,000 | 55,444,860 |
| Total Agency Type Of Trust And Agency Fund | 272,723,388 | 336,851,307 | 83,495,773 | 144,916,770 | 63,836,804 | 196,292,820 | 268,024,074 |
| Federal Fund | | | | | | | |
| 001 Governor | 60,586 | | 40,110 | | | 53,886 | 46,810 |
| 003 State Auditor | 120,397 | 445,825 | 12,704 | | | 560,134 | 18,792 |
| 005 Department Of Education | 81,719 | 23,795,523 | 825,041 | | | 24,642,616 | 59,667 |
| 006 DAFC | | 133,502 | 19,466 | | | 133,502 | 19,466 |
| 007 Adjutant General | 25,183 | 2,090,549 | 48,731 | | | 2,164,463 | |
| 009 Aeronautics | 384,869 | 5,044,590 | | | | 5,395,931 | 33,528 |
| 010 Department Of Agriculture | 1,752 | 293,022 | 31,821 | | | 167,980 | 158,615 |
| 013 Archives, Museums & Historical | 86,474 | 419,884 | 31,808 | | | 444,520 | 93,646 |
| 014 Council On The Arts | 4,260 | 387,689 | 9,791 | | | 399,393 | 2,347 |
| 015 Attorney General | 122,266 | 828,115 | 99,600 | | | 942,861 | 107,120 |
| 020 Environmental Quality | 3,435,520 | 3,264,401 | 2,703,706 | | | 6,815,575 | 2,588,052 |
| 023 Public Service Commission | | 79,780 | 37,636 | | | 117,416 | |
| 032 Emergency Management | 30,743 | 967,388 | 223,611 | | | 1,105,782 | 115,960 |
| 042 Geological Survey | 22,949 | | 25,241 | | | 22,949 | 25,241 |
| 046 Manpower Planning | 19,491 | 7,054,516 | 282,954 | | | 7,075,079 | 281,882 |
| 047 Labor & Statistics | 23,439 | 540,563 | 31,205 | | | 587,867 | 7,340 |
| 053 DEPAD | 15,534 | 1,443,160 | 1,979 | | | 1,458,594 | 2,079 |
| 055 Oil And Gas Commission | | 316,765 | | | | 316,765 | |
| 057 Community College | 16,687 | 80,000 | 20,000 | | | 96,687 | 20,000 |
| 060 Public Lands | 74,015 | 673,812 | | | | 610,908 | 136,919 |
| 065 State Library | 42,613 | 800,141 | 101,010 | | | 932,285 | 11,479 |
| 066 Travel Commission | | | 4,571 | | | | 4,571 |

STATE OF WYOMING

# FIDUCIARY FUND TYPES - AGENCY FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1989

| Agency Account No. | Account Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| Federal Fund (Cont.) | | | | | | | | |
| 071 | Health & Social Services | 581,016 | 84,595,793 | 3,177,595 | | | 87,004,686 | 1,349,718 |
| 074 | Recreation Commission | 102,664 | 274,256 | 102,926 | | | 402,971 | 76,875 |
| 076 | OSHA | 4,246 | | | | | 4,246 | |
| 081 | Board of Probation & Parole | | | 816 | | | | 816 |
| 088 | Women's Center | 3,366 | | 98,185 | | | 3,366 | 98,185 |
| 089 | Honor Farm | | | 485 | | | | 485 |
| 090 | Youth Treatment Center | 214 | (81) | 3,832 | | | 214 | 3,751 |
| 091 | Girls' School | 20,762 | | 10,195 | | | 20,762 | 10,195 |
| 093 | Wyoming Boys' School | 16,205 | | 10,640 | | | 16,205 | 10,640 |
| 095 | State Hospital | 1,460 | | 7,203 | | | 1,460 | 7,203 |
| 096 | Training School | 1,000 | | 1,030 | | | 1,000 | 1,030 |
| 097 | Veterans' Home Of Wyoming | 33,398 | | | | | 33,398 | |
| 098 | Wyoming Retirement Center | 87 | | | | | 87 | |
| 099 | Penitentiary | 1,285 | | 72,557 | | | 1,288 | 72,554 |
| Total | Federal Fund | 5,334,200 | 133,529,193 | 8,036,449 | | | 141,534,876 | 5,364,966 |
| Total | Fiduciary Fund Types - Agency Fund | $ 278,057,588 | $470,380,500 | $ 91,532,222 | $144,916,770 | $ 63,836,804 | $337,827,696 | $ 273,389,040 |

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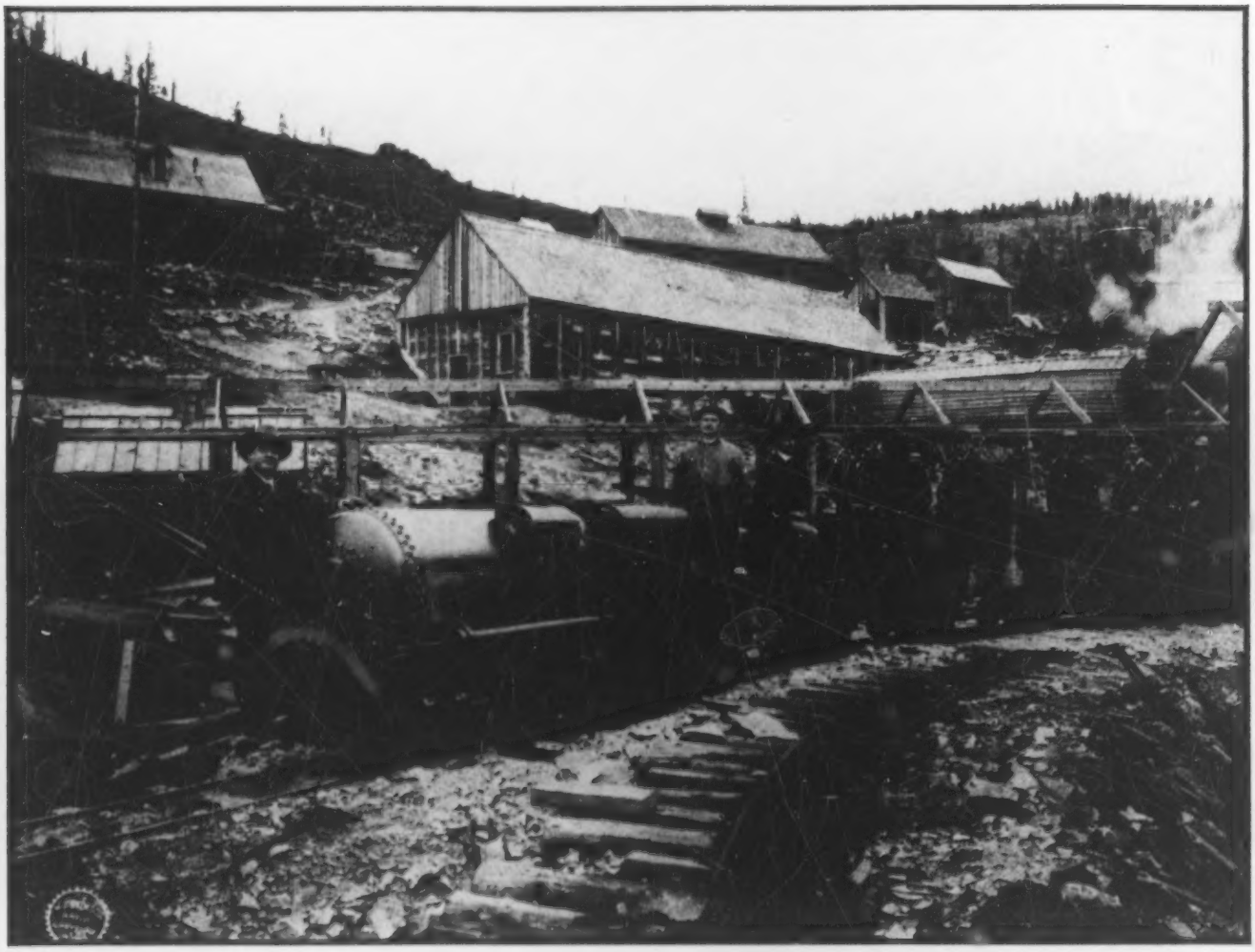
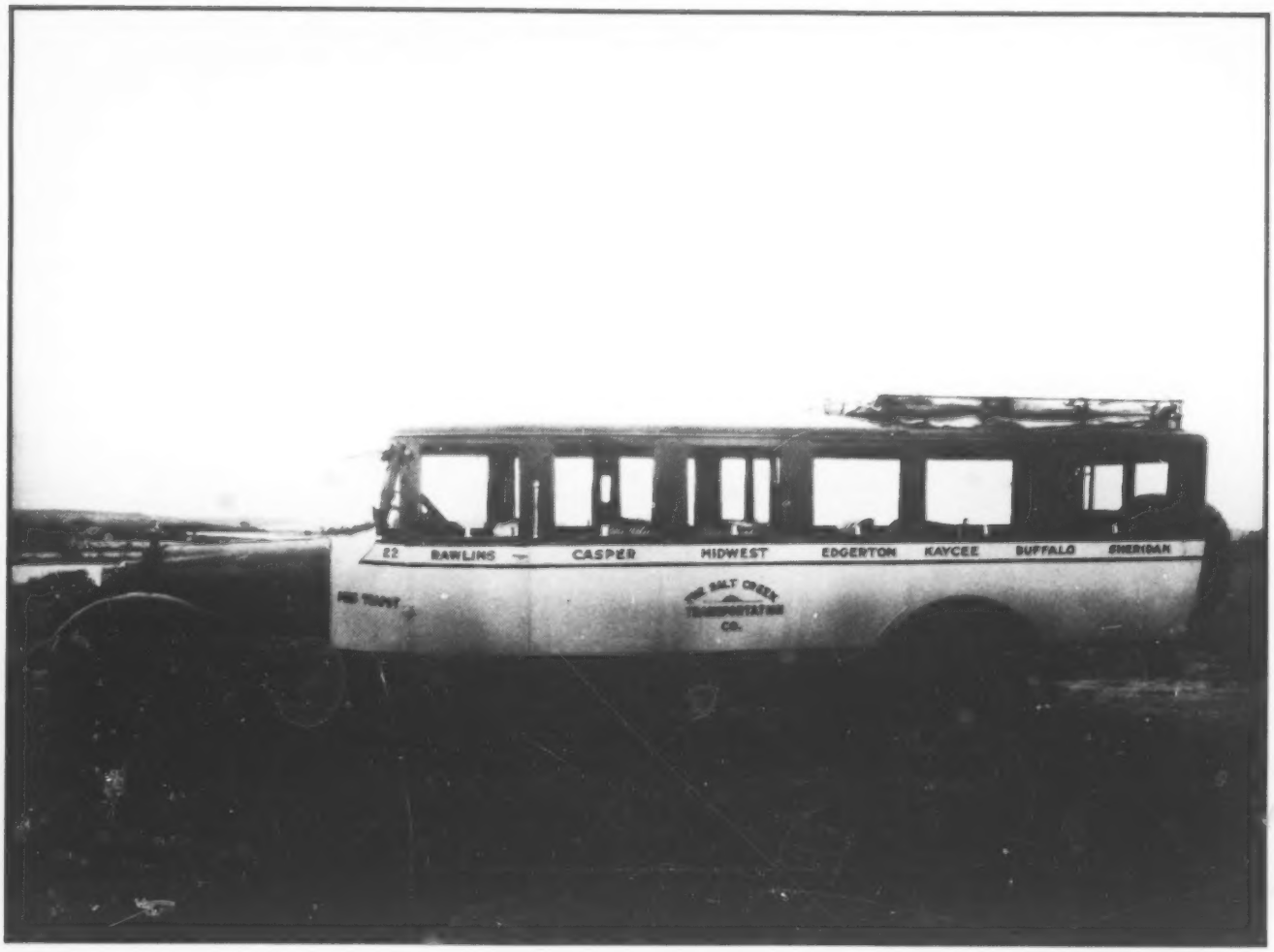


Compressed air locomotive at Ferris Haggerty Mine, 1903. Wyoming State Archives, Museums and Historical Department photo.

Information contained:


| | |
|---|---|
| Cash Receipts by Revenue Source | 1985-1989 |
| General Fund Expenditures - by Function | 1985-1989 |
| Receipts and Disbursements - by Fund | 1985-1989 |
| Budget Reserve Account | 1983-1989 |
| Legislative Government Royalty Impact Assistance Account | 1982-1989 |
| GNMA - Summary of Fiscal Year Transactions | 1989 |
| Capital Facilities Account | 1975-1989 |
| Permanent Wyoming Mineral Trust Fund History of Revenue | 1975-1989 |

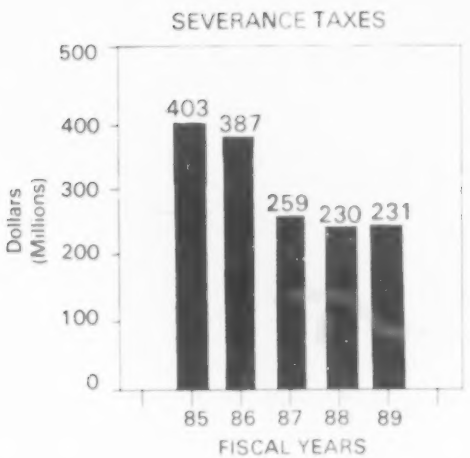


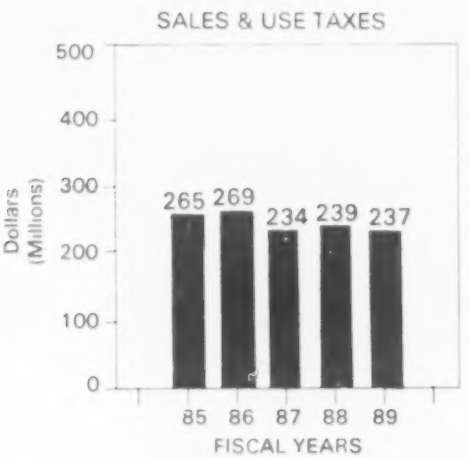

Salt Creek Transportation, Casper, Wyoming 1920's. Carriger Collection. Wyoming State Archives, Museums and Historical Department photo.

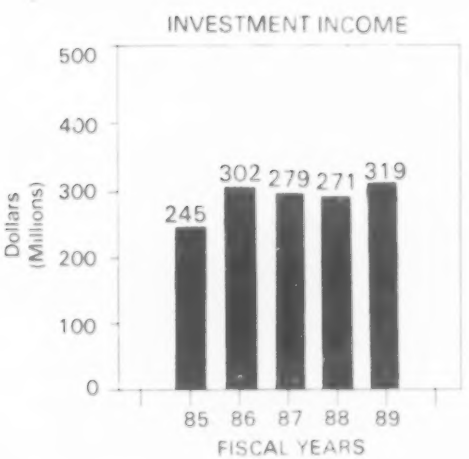
# ALL FUNDS

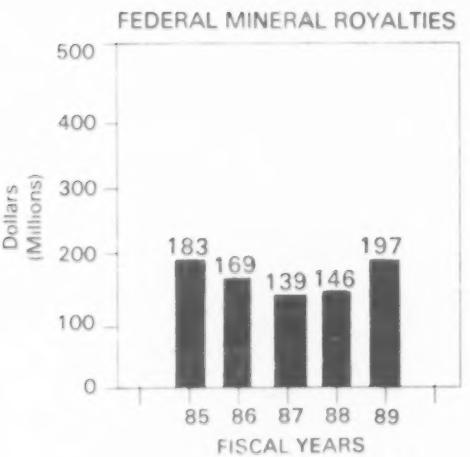
## COMPARISON OF CASH RECEIPTS BY MAJOR SOURCE

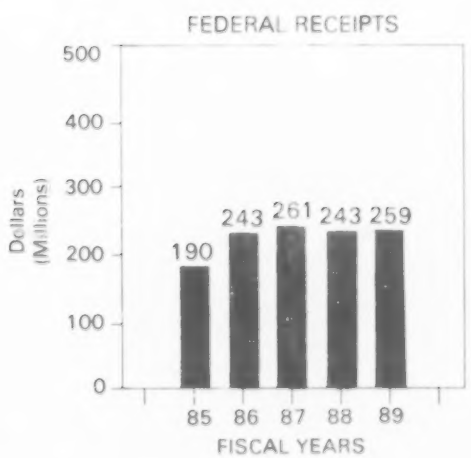
## FY 1985 - FY 1989



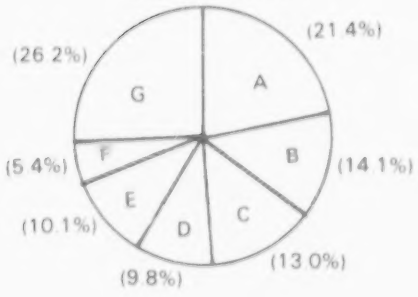



# ALL FUNDS

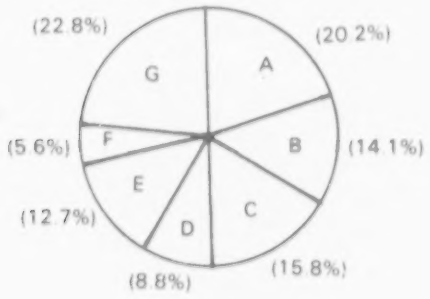
## COMPARISON OF CASH RECEIPTS BY SOURCE

## FY 1985 - FY 1989

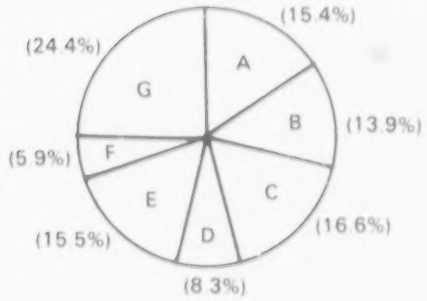
RECEIPTS FY 1985
$1,879,184,172



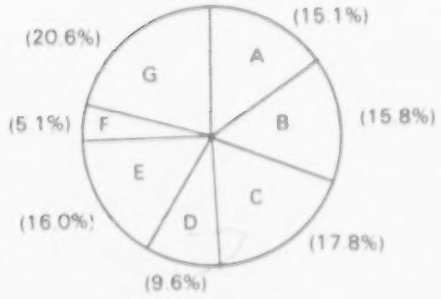

RECEIPTS FY 1986
$1,910,086,267



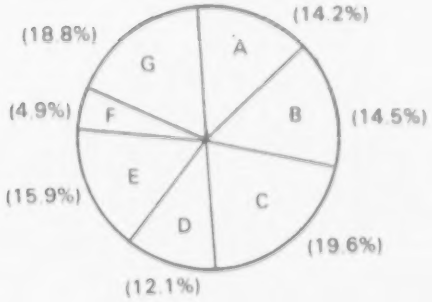

RECEIPTS FY 1987
$1,681,314,114




RECEIPTS FY 1988
$1,517,600,135




RECEIPTS FY 1989
$1,631,244,298




LEGEND

A = SEVERANCE TAXES
B = SALES & USE TAXES
C = INVESTMENT INCOME
D = MINERAL ROYALTIES
E = FEDERAL RECEIPTS
F = PROPERTY TAXES
G = MISCELLANEOUS RECEIPTS

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STATE OF WYOMING

# ALL FUNDS

## CASH RECEIPTS BY REVENUE SOURCE

### FISCAL YEAR 1985 THROUGH FISCAL YEAR 1989

| Revenue Code | Revenue Source | FY 1985 | FY 1986 | FY 1987 | FY 1988 | FY 1989 |
|---|---|---|---|---|---|---|
| 11001 | Auto Taxes | $ 4,187,120 | $ 4,530,971 | $ 4,993,400 | $ 4,500,021 | $ 4,791,797 |
| 11005 | Property Taxes | 95,937,561 | 99,070,692 | 92,066,558 | 71,461,510 | 73,957,295 |
| 11000 | Misc. Property Taxes | 1,613,766 | 2,418,135 | 2,616,171 | 1,478,393 | 1,611,754 |
| 12005 | Gas Tax - $.04 | 11,778,666 | 11,277,262 | 11,558,421 | 12,281,997 | 11,334,467 |
| 12015 | Sales Taxes | 110,510,229 | 103,26[illegible],691 | 89,312,068 | 90,961,387 | 86,317,349 |
| 12024 | Use Taxes | 16,430,140 | 23,760,079 | 14,582,687 | 13,041,945 | 13,730,354 |
| 12000 | Other Sales & Use Taxes | 125,903,987 | 130,434,800 | 118,273,128 | 122,780,831 | 126,035,648 |
| 13001 | Severance Tax - Coal | 125,683,123 | 131,736,882 | 115,475,944 | 84,075,144 | 89,123,775 |
| 13003 | Severance Tax - Trona | 4,938,854 | 5,579,734 | 5,128,655 | 5,995,040 | 5,490,181 |
| 13004 | Severance Tax - Uranium | 1,859,756 | 684,297 | 384,817 | 394,298 | 1,652,028 |
| 13005 | Severance Tax - Stripper Oil | 8,470,404 | 7,133,917 | 4,223,986 | 6,742,097 | 6,215,612 |
| 13007 | Severance Tax - Other Val. Minerals | 459,581 | 420,325 | 345,647 | 253,957 | 412,876 |
| 13008 | Severance Tax - Oil | 173,295,166 | 162,888,105 | 82,683,051 | 90,097,410 | 71,840,606 |
| 13009 | Severance Tax - Gas | 88,414,075 | 78,351,295 | 51,091,700 | 42,075,638 | 55,796,358 |
| 13000 | Miscellaneous - Severance Tax | | | | | 713,991 |
| 14001 | Inheritance Taxes | 9,373,495 | 3,513,956 | 3,519,840 | 1,438,182 | 1,693,598 |
| 15003 | Insurance Premium Taxes | 8,192,304 | 10,511,404 | 18,908,576 | 9,734,657 | 9,809,244 |
| 15000 | Other Franchise Taxes | 1,670,609 | 1,681,923 | 1,499,902 | 1,433,517 | 1,389,935 |
| 16001 | Comp. Fee Road Tax - Highway | 6,804,529 | 7,568,346 | 6,165,368 | 10,612,756 | 12,320,101 |
| 16004 | Comp. Fee Road Tax - Gen | 4,348,842 | 3,071,391 | 3,956,226 | 3,698,192 | 3,030,061 |
| 16000 | Motor Carrier Fees | 4,438,568 | 5,383,429 | 5,389,302 | 5,099,176 | 4,485,099 |
| 10000 | Other Taxes | 810,413 | 494,834 | 522,523 | 616,916 | 168,361 |
| 23005 | Motor Veh. Registration - Highway | 9,508,806 | 8,847,857 | 8,359,992 | 8,184,917 | 8,937,704 |
| 23011 | Motor Veh. Registration - Gen | 2,931,325 | 3,839,460 | 4,782,435 | 2,623,355 | 2,195,612 |
| 23014 | Motor Carrier Fee - 96% - Highway | 2,350,562 | 2,102,122 | 2,304,406 | 4,881,535 | 4,861,319 |
| 24006 | Hunting and Fishing Licenses | 6,848,820 | 6,677,908 | 6,539,185 | 5,997,155 | 5,855,668 |
| 20000 | Other Licenses, Permits & Regulatory | 10,652,822 | 9,933,438 | 8,767,886 | 10,829,407 | 10,784,294 |
| 30000 | Fines, Forfeitures & Penalties | 2,636,264 | 2,709,645 | 5,241,284 | 2,109,288 | 2,706,975 |
| 41005 | Coal Lease Royalties | 16,492,355 | 12,812,522 | 7,283,576 | 4,991,514 | 4,974,054 |
| 41007 | Federal Mineral Royalties | 183,440,239 | 169,035,664 | 139,056,767 | 145,778,355 | 196,926,378 |
| 41009 | Grazing Leases | 23,035,290 | 2,273,807 | 2,298,914 | 2,407,479 | 2,430,218 |
| 41015 | Oil & Gas Leases | 2,668,033 | 2,499,019 | 2,052,561 | 1,775,066 | 1,474,660 |
| 41016 | Oil & Gas Lease Royalties | 38,002,634 | 38,240,365 | 21,166,968 | 21,864,722 | 18,424,398 |
| 41022 | Sodium & Trona Lease Royalties | 2,536,388 | 2,737,146 | 4,448,732 | 6,498,311 | 7,524,210 |
| 41028 | Bonus Rental | 7,423,695 | 3,792,973 | 1,403,400 | 4,784,206 | 3,754,540 |
| 44000 | Investment Income | 244,696,313 | 301,998,948 | 279,065,767 | 270,599,104 | 318,995,413 |
| 40000 | Other Misc. Use Of Property & Money | 5,573,410 | 4,426,824 | 3,896,674 | 4,561,734 | 5,104,695 |
| 51001 | Auth. For Rendering Service - ARS | 2,525,646 | 1,544,580 | 3,166,369 | 3,068,324 | 6,098,701 |
| 51003 | Family Practice Med. Service Fee | 714,608 | 730,209 | 1,185,221 | 1,108,875 | 1,320,668 |
| 52076 | Student Fees - University Of Wyo. | 9,342,877 | 8,522,766 | 9,237,001 | 9,469,729 | 10,554,091 |
| 56101 | County Court - Criminal Fees | 553,434 | 621,733 | 618,242 | 1,039,219 | 1,030,616 |
| 59001 | U.W. - Sales & Services | 2,042,900 | 1,650,384 | 2,400,679 | 2,170,227 | 2,223,749 |
| 59002 | Athletic Income | 2,263,359 | 2,230,846 | 1,905,418 | 1,550,895 | 1,465,435 |
| 50000 | Other Charge For Sales & Service | 9,540,386 | 9,485,050 | 9,025,317 | 9,395,258 | 11,582,576 |

STATE OF WYOMING

# ALL FUNDS

## CASH RECEIPTS BY REVENUE SOURCE

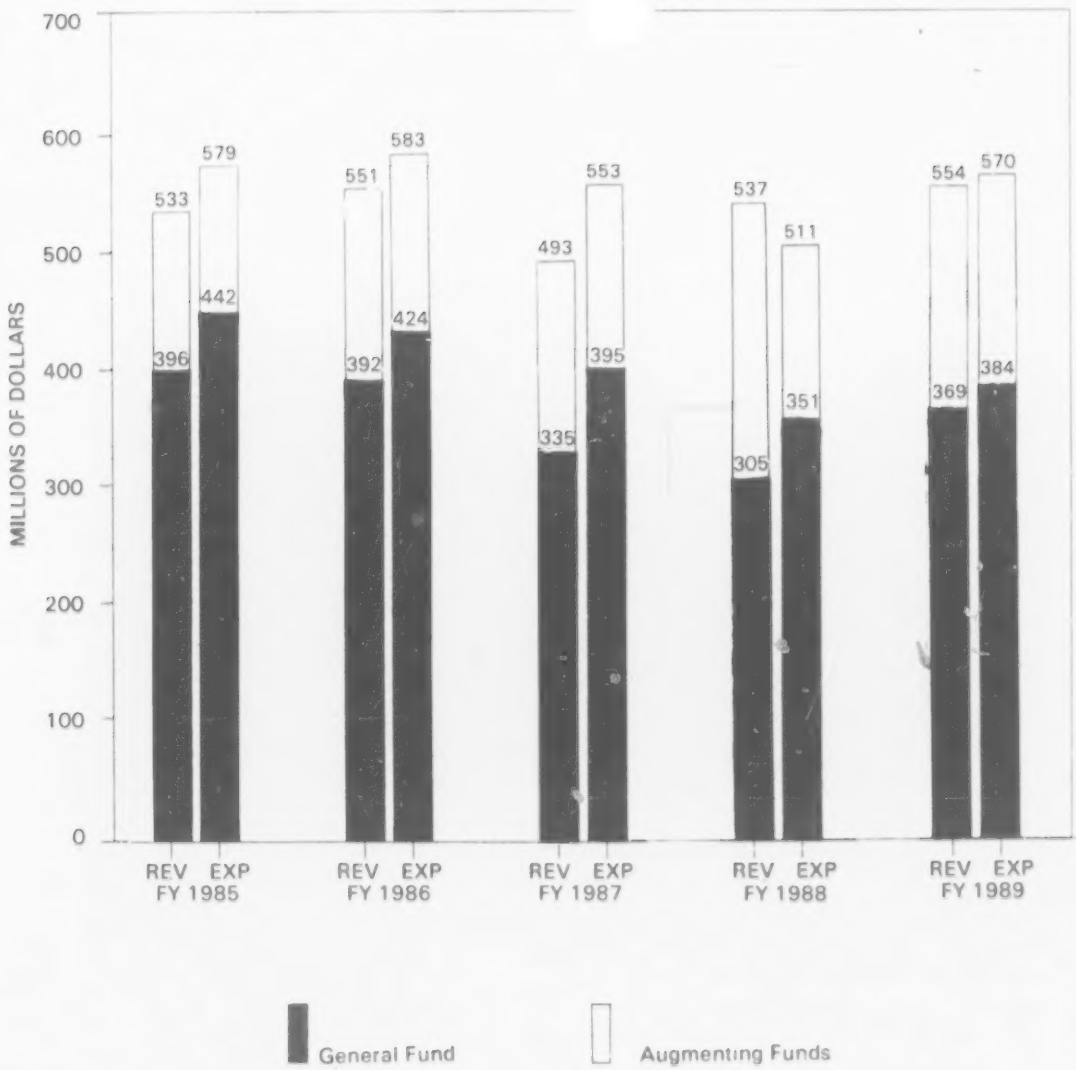
FISCAL YEAR 1985 THROUGH FISCAL YEAR 1989

| Revenue Code | Revenue Source | FY 1985 | FY 1986 | FY 1987 | FY 1988 | FY 1989 |
|---|---|---|---|---|---|---|
| 61007 | Sch. Dist. Recapture Found. Prog. | 23,729,939 | 26,209,859 | 19,230,359 | 11,251,967 | 14,788,307 |
| 61012 | Retirement Match Contrib. - School | 24,049,914 | 24,877,714 | 25,530,619 | 25,209,109 | 24,758,695 |
| 62005 | Industrial Accident Premiums | 34,857,731 | 35,076,160 | 27,040,570 | 28,148,292 | 29,022,080 |
| 62020 | Retirement Contribution - School | 23,195,269 | 24,792,980 | 25,113,482 | 24,491,608 | 24,178,636 |
| 60000 | Misc. Revenue From Others | 24,128,829 | 23,449,277 | 53,883,124 | 26,889,671 | 25,159,688 |
| 70000 | Federal Aids & Grants | 190,096,491 | 242,803,833 | 260,621,785 | 242,504,219 | 259,260,676 |
| 91002 | Current Year Recoveries | 1,156,886 | 1,631,062 | 1,694,942 | 1,179,902 | 2,120,739 |
| 92001 | Loan Repayments | 625,805 | 565,921 | 747,821 | 1,500,155 | 828,086 |
| 95011 | Liquor Commission Collections | 33,009,831 | 32,617,110 | 29,533,593 | 28,494,950 | 27,260,241 |
| 96318 | S.S. Contrib. - Members & Match | 80,924,902 | 87,201,760 | 45,044,232 | 2,861 | |
| 96300 | Group Hlth. Ins. - Employee & State | 6,486,483 | 6,605,256 | 6,797,140 | 6,752,111 | 8,131,793 |
| 90000 | Non-Revenue Receipts | 46,020,738 | 13,743,601 | 29,171,683 | 16,713,551 | 4,588,893 |
| | Total Receipts | $1,879,184,172 | $1,910,086,267 | $1,681,314,114 | $1,517,600,135 | $1,631,244,298 |

# GENERAL FUND

## COMPARISON OF REVENUE AND EXPENDITURES

## FY 1985 - FY 1989



STATE OF WYOMING

# GENERAL FUND REVENUE

FISCAL YEAR 1985 THROUGH FISCAL YEAR 1989

| Revenue Code | Revenue Source | FY 1985 | FY 1986 | FY 1987 | FY 1988 | FY 1989 |
|---|---|---|---|---|---|---|
| 12003 | Cigarette Taxes | $ 1,731,391 | $ 1,749,742 | $ 1,592,654 | $ 1,494,163 | $ 1,452,177 |
| 12015 | Sales Tax | 108,965,248 | 101,677,451 | 88,874,039 | 90,766,376 | 86,165,951 |
| 12024 | Use Tax | 15,513,418 | 21,019,118 | 13,775,876 | 12,872,831 | 13,542,337 |
| 12000 | Other Sales & Use Taxes | 2,538,528 | 2,542,059 | 2,374,420 | 2,375,497 | 2,338,779 |
| 13000 | Mineral Severance Taxes | 114,073,554 | 108,161,416 | 68,877,091 | 66,290,953 | 65,367,573 |
| 14001 | Inheritance Taxes | 9,373,495 | 3,513,956 | 3,519,840 | 1,438,182 | 1,693,598 |
| 15003 | Insurance Premium Taxes | 7,379,848 | 10,173,583 | 18,508,268 | 9,006,829 | 9,109,244 |
| 15000 | Other Franchise Taxes | 1,670,609 | 1,681,923 | 1,499,902 | 1,433,517 | 1,389,935 |
| 16000 | Motor Carrier Fees | 4,348,842 | 3,071,389 | 3,956,226 | 3,698,192 | 3,030,061 |
| | Total Taxes | 265,594,933 | 253,590,637 | 202,978,316 | 189,376,540 | 184,089,655 |
| 23011 | Motor Vehicle Registration | 2,931,325 | 3,839,461 | 4,782,435 | 2,623,355 | 2,195,612 |
| 20000 | Other Lic., Permits & Regulatory | 1,553,758 | 1,886,988 | 1,740,307 | 1,896,887 | 1,927,640 |
| 30000 | Fines, Forfeitures & Penalties | 1,280,858 | 1,250,349 | 852,628 | 851,458 | 1,416,853 |
| 44011 | Pooled Interest Distribution | 32,651,464 | 36,646,853 | 23,784,074 | 17,778,773 | 15,393,558 |
| 40000 | Other Misc. Use of Property & Money | 2,634,457 | 1,953,415 | 1,688,420 | 1,744,206 | 1,709,390 |
| 53013 | Liquor Sales Profit | 2,546,869 | 4,640,335 | 3,722,182 | 3,179,100 | 3,378,507 |
| 50000 | Other Charges For Sales & Service | 10,691,545 | 10,779,501 | 11,909,814 | 12,186,372 | 14,104,292 |
| 66012 | Interest From Perm. Min. Trust Fund | 67,503,146 | 72,422,463 | 74,082,280 | 72,641,330 | 71,052,004 |
| 60000 | Revenue From Others | 47,940,595 | 52,871,649 | 51,038,879 | 118,363,883 | 118,856,627 |
| 70000 | Federal Aids & Grants | 97,409,400 | 110,228,136 | 116,459,812 | 116,574,618 | 139,905,141 |
| 90000 | Non-Revenue Receipts | 205,510 | 891,705 | 352,078 | 86,084 | 129,363 |
| | Total Revenue | $532,943,860 | $551,001,492 | $493,391,225 | $537,302,606 | $554,158,642 |

STATE OF WYOMING

# GENERAL FUND EXPENDITURES
# BY AGENCY AND FUNCTIONAL CATEGORY

FISCAL YEAR 1985 THROUGH FISCAL YEAR 1989

| | FY 1985 | FY 1986 | FY 1987 | FY 1988 | FY 1989 |
|---|---|---|---|---|---|
| **General Government** | | | | | |
| 001 Governor | $ 3,904,222 | $ 6,036,179 | $ 4,987,307 | $ 3,166,556 | $ 2,791,888 |
| 002 Secretary of State | 744,996 | 734,145 | 799,571 | 773,166 | 857,767 |
| 003 State Auditor | 69,534,030 | 5,595,616 | 33,601,212 | 3,955,852 | 22,253,935 |
| 004 State Treasurer | 8,284,614 | 11,929,139 | 12,107,369 | 7,415,411 | 7,417,177 |
| 006 DAFC | 13,369,783 | 14,352,514 | 22,854,951 | 12,364,610 | 14,245,127 |
| 007 Adjutant General | 3,821,631 | 3,515,320 | 4,007,762 | 4,827,621 | 3,925,501 |
| 009 Aeronautics Commission | 8,752,526 | 8,664,858 | 7,774,630 | 7,557,345 | 7,008,715 |
| 021 Bicentennial Commission | | | 43,884 | 28,276 | |
| 032 Emergency Management Agency | 1,452,967 | 3,296,208 | 1,606,590 | 1,094,765 | 1,040,436 |
| 063 Governor's Residence | 136,095 | 118,387 | 120,135 | 109,939 | 133,700 |
| 072 Retirement System | 10,742,612 | 3,350,302 | 6,951,436 | 6,770,712 | 6,585,189 |
| Total General Government | 120,743,476 | 57,593,668 | 94,854,847 | 48,064,253 | 66,259,435 |
| **Education** | | | | | |
| 005 Department of Education | 19,589,623 | 22,536,900 | 22,407,539 | 35,227,753 | 42,643,202 |
| 057 Community College Commission | 31,735,998 | 34,160,770 | 34,081,368 | 34,666,150 | 37,016,530 |
| 067 University of Wyoming | 101,062,826 | 101,515,635 | 103,503,233 | 103,057,371 | 103,000,178 |
| 069 WICHE | 1,735,565 | 1,773,262 | 1,737,259 | 1,719,818 | 1,680,644 |
| 367 University of Wyo - WHECN | | 736,548 | 867,220 | 676,693 | 545,927 |
| 467 University of Wyo - Office of Develop. | | 1,707,432 | 1,556,609 | 1,106,907 | 920,095 |
| Total Education | 154,124,012 | 162,430,547 | 164,153,228 | 176,454,692 | 185,806,576 |
| **Regulation and Licensing** | | | | | |
| 011 Revenue and Taxation | 12,508,466 | 16,222,208 | 14,696,422 | 12,123,578 | 13,529,502 |
| 020 Environmental Quality | 5,788,024 | 6,223,281 | 6,149,656 | 5,852,933 | 6,796,108 |
| 022 Industrial Siting Administration | 341,254 | 327,835 | 271,518 | 265,378 | 145,886 |
| 023 Public Service Commission | 410,808 | 437,963 | 342,068 | 306,139 | 261,622 |
| 031 Board of Mines | 244,210 | 263,771 | 250,043 | 242,273 | 226,139 |
| 039 State Examiner | 1,299,491 | 1,329,457 | 1,325,855 | 1,396,734 | 1,380,516 |
| 041 Fire Prevention | 1,127,673 | 1,120,100 | 1,164,068 | 1,017,884 | 948,542 |
| 043 Group Health Insurance | | | | 110,396 | 5,344 |
| 044 Insurance Department | 804,996 | 897,125 | 851,270 | 870,902 | 931,512 |
| 054 Board of Nursing | 59,293 | 52,181 | 41,495 | 60,324 | 47,457 |
| 059 Board of Pharmacy | 89,448 | 93,025 | 76,325 | 82,876 | 78,888 |
| 075 Board of Outfitters and Guides | | | | | 7,500 |
| 078 Professional Counselor Licensing Board | | | | 7,896 | |
| 220 Environmental Quality Council | | | | | 88,309 |
| Total Regulation and Licensing | 22,673,663 | 26,966,946 | 25,168,720 | 22,337,313 | 24,447,325 |
| **Labor** | | | | | |
| 046 Manpower Planning | 6,412,386 | 7,050,109 | 6,236,011 | 5,984,996 | 6,866,102 |
| 047 Labor and Statistics | 725,732 | 830,728 | 735,934 | 746,062 | 1,389,671 |
| 070 Workers' Compensation | 4,309,420 | 1,714,010 | 2,258,352 | 3,027,762 | 2,089,688 |
| 076 OSHA | 766,501 | 821,215 | 746,072 | 756,234 | |
| Total Labor | 12,214,039 | 10,416,062 | 9,976,369 | 10,515,054 | 10,345,461 |
| **Justice** | | | | | |
| 008 Statewide Public Defenders | 1,414,135 | 1,581,254 | 1,709,006 | 1,609,998 | 1,686,649 |
| 015 Attorney General | 7,577,717 | 6,526,043 | 6,241,788 | 6,198,974 | 7,154,404 |
| 045 Highway Department | 9,500,977 | 8,726,467 | 9,193,210 | 8,849,547 | 8,824,908 |
| 081 Board of Probation and Parole | 1,867,521 | 2,161,676 | 2,074,290 | 2,043,512 | 2,237,931 |
| 151 DA - Laramie County | 396,311 | 433,901 | 435,422 | 389,901 | 361,598 |
| 157 DA - Natrona County | 411,235 | 379,090 | 412,683 | 407,152 | 412,056 |
| 160 County Attorneys | 421,544 | 445,771 | 457,748 | 470,000 | 470,000 |
| 270 Office of Administrative Hearings | | | | | 269,227 |
| Total Justice | 21,589,440 | 20,254,202 | 20,524,153 | 19,969,084 | 21,416,773 |
| **Libraries and Museums** | | | | | |
| 013 Archives, Museums and Historical | 2,153,332 | 2,887,036 | 2,637,889 | 2,737,703 | 2,531,125 |
| 014 Council on the Arts | 591,544 | 548,438 | 593,807 | 599,856 | 626,523 |
| 065 State Library | 1,409,667 | 2,047,769 | 1,390,336 | 1,707,739 | 1,776,531 |
| Total Libraries and Museums | 4,154,543 | 5,483,243 | 4,622,032 | 5,045,298 | 4,934,179 |

STATE OF WYOMING

# GENERAL FUND EXPENDITURES BY AGENCY AND FUNCTIONAL CATEGORY

## FISCAL YEAR 1985 THROUGH FISCAL YEAR 1989

| | | FY 1985 | FY 1986 | FY 1987 | FY 1988 | FY 1989 |
|---|---|---|---|---|---|---|
| | **Institutions** | | | | | |
| 080 | Charities and Reform | 674,824 | 804,644 | 1,180,965 | 1,538,694 | 2,568,071 |
| 088 | Wyoming Women's Center | 2,893,383 | 1,518,899 | 1,441,430 | 1,380,945 | 1,498,673 |
| 089 | Wyoming Honor Farm | 1,709,627 | 1,662,880 | 1,409,345 | 1,508,472 | 1,493,473 |
| 090 | Children's Home | 1,431,395 | 1,501,204 | 1,927,101 | 1,514,874 | 1,488,101 |
| 091 | Girls' School | 1,894,967 | 1,830,527 | 1,754,098 | 1,746,517 | 1,808,686 |
| 093 | Boys' School | 2,492,458 | 2,137,674 | 2,175,863 | 3,139,414 | 2,772,748 |
| 094 | Pioneer Home | 1,308,216 | 1,501,070 | 1,524,612 | 1,342,272 | 1,328,982 |
| 095 | State Hospital | 12,142,221 | 12,234,208 | 11,761,134 | 11,826,050 | 11,890,891 |
| 096 | Training School | 14,776,604 | 14,623,061 | 14,624,412 | 13,965,988 | 14,867,909 |
| 097 | Veterans' Home of Wyoming | 1,075,618 | 1,213,326 | 1,180,166 | 1,017,553 | 1,037,163 |
| 098 | Wyoming Retirement Center | 2,021,376 | 2,255,959 | 1,953,428 | 2,036,781 | 2,382,193 |
| 099 | State Penitentiary | 8,684,787 | 11,693,171 | 10,953,790 | 9,336,954 | 10,897,201 |
| | Total Institutions | 51,105,476 | 52,976,623 | 51,887,344 | 50,354,514 | 54,034,091 |
| | **Health and Social Services** | | | | | |
| 071 | Health and Social Services | 115,198,376 | 128,409,096 | 139,943,757 | 141,477,296 | 159,143,204 |
| | Total Health and Social Services | 115,198,376 | 128,409,096 | 139,943,757 | 141,477,296 | 159,143,204 |
| | **Natural Resources** | | | | | |
| 010 | Department of Agriculture | 5,085,201 | 9,550,787 | 8,915,167 | 4,790,536 | 4,428,293 |
| 029 | Water Development Commission | 636,751 | 696,457 | 669,037 | 667,979 | 801,175 |
| 037 | State Engineer | 2,621,037 | 2,822,535 | 2,879,247 | 2,660,992 | 2,868,647 |
| 042 | Geological Survey | 716,209 | 741,497 | 766,108 | 746,627 | 749,946 |
| 051 | Livestock Board | 2,479,120 | 2,507,982 | 2,420,277 | 2,450,049 | 2,370,175 |
| 053 | DEPAD | 44,961,999 | 80,809,764 | 4,116,284 | 3,979,279 | 8,068,572 |
| 060 | Public Lands | 3,368,416 | 3,636,443 | 3,411,008 | 3,305,726 | 3,782,207 |
| 066 | Travel Commission | 1,877,155 | 2,452,192 | 3,613,823 | 3,354,575 | 3,618,246 |
| 074 | Recreation Commission | 5,380,485 | 4,956,001 | 4,570,566 | 4,923,975 | 5,181,723 |
| 092 | Hot Springs State Park | 69,288 | 196,611 | 98,858 | 6,208 | |
| | Total Natural Resources | 67,195,661 | 108,370,269 | 31,460,375 | 26,885,946 | 31,868,984 |
| | **Judiciary** | | | | | |
| 101 | Supreme Court | 4,408,849 | 4,678,487 | 4,929,017 | 5,161,560 | 5,598,961 |
| 103 | Judicial Supervisory Commission | 15,800 | 210 | 362 | 1,849 | 4,244 |
| 120 | Judicial District 1A | 164,080 | 219,545 | 156,596 | 148,833 | 159,709 |
| 121 | Judicial District 1B | 147,111 | 141,664 | 149,972 | 169,385 | 186,257 |
| 122 | Judicial District 2A | 143,878 | 164,741 | 148,708 | 148,963 | 192,130 |
| 123 | Judicial District 2B | 163,493 | 167,678 | 168,394 | 172,972 | 169,226 |
| 124 | Judicial District 3B | 139,815 | 142,152 | 147,786 | 151,903 | 168,998 |
| 125 | Judicial District 3A | 135,127 | 147,807 | 140,996 | 145,678 | 148,065 |
| 126 | Judicial District 4 | 184,583 | 212,103 | 208,546 | 213,958 | 214,717 |
| 127 | Judicial District 5A | 172,872 | 155,788 | 266,323 | 268,002 | 272,387 |
| 128 | Judicial District 5B | 168,236 | 156,993 | 173,043 | 160,958 | 202,742 |
| 129 | Judicial District 6 | 139,599 | 154,826 | 172,069 | 179,125 | 174,381 |
| 130 | Judicial District 7A | 130,696 | 137,610 | 136,027 | 134,903 | 141,132 |
| 131 | Judicial District 7B | 181,619 | 196,462 | 195,615 | 199,119 | 199,166 |
| 132 | Judicial District 9A | 175,737 | 202,468 | 186,839 | 195,490 | 190,533 |
| 133 | Judicial District 8 | 153,435 | 152,445 | 146,273 | 155,475 | 156,284 |
| 134 | Judicial District 9B | 152,897 | 168,115 | 169,002 | 181,721 | 181,207 |
| 135 | Judicial District 6B | 153,189 | 189,534 | 159,201 | 181,293 | 168,755 |
| 136 | Judicial District 8B | 138,015 | 149,081 | 150,139 | 149,042 | 144,934 |
| | Total Judiciary | 7,069,031 | 7,537,709 | 7,804,908 | 8,120,229 | 8,673,828 |
| | **Legislature** | | | | | |
| 201 | Legislative Service Office | 2,698,589 | 2,440,653 | 2,817,906 | 2,254,147 | 2,915,149 |
| | Total Legislature | 2,698,589 | 2,440,653 | 2,817,906 | 2,254,147 | 2,915,149 |
| | Grand Total | $578,766,306 | $582,879,018 | $553,213,639 | $511,477,826 | $569,845,005 |

STATE OF WYOMING

# ALL FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1985

| Fund No. | Fund Name | Account Cash & Investments At Cost or Amortized 7/1/84 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/85 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 186,801,492 | $ 287,167,240 | $ 243,728,119 | $ | $ 428,683,884 | $150,082,422 | $ 138,930,545 |
| 02 | Earmarked Revenue Fund | 278,227,454 | 213,836,825 | 286,309,801 | 23,693,649 | 262,580,602 | 30,045,461 | 462,054,368 |
| 03 | Federal Fund | 1,710,556 | 91,142,192 | | | | 91,924,233 | 928,515 |
| 04 | Trust and Agency Fund[1] | 934,814,260 | 788,702,568 | 208,366,976 | 156,825,807 | 399,974,333 | 268,209,477 | 1,106,874,187 |
| 05 | Debt Service Fund | 35,766 | | 5,246,465 | | 3,679,686 | | 1,602,545 |
| 06 | Intragovernmental Fund | 4,77.,571 | 957,153 | 22,026,413 | 1,778,693 | 19,335,863 | 873,124 | 5,767,457 |
| 07 | Highway Fund | 127,773,849 | 175,974,073 | 121,078,425 | 16,518,116 | 271,366,569 | 20,441,721 | 116,499,941 |
| 08 | Game and Fish Fund | 19,070,474 | 11,890,871 | 37,544,184 | 25,576,664 | 18,065,486 | 732,216 | 24,131,163 |
| 09 | University of Wyoming Fund | 3,347,953 | 11,798,468 | 15,251,033 | 20,067,845 | 4,895,324 | | 5,434,285 |
| 10 | Permanent Land Fund | 455,563,520 | 74,420,083 | 99,049 | 15,959,791 | | | 514,122,861 |
| 11 | Permanent Land Income Fund | 9,491,179 | 11,546,120 | 38,083,833 | 1,819,004 | 44,523,828 | 721,931 | 12,056,369 |
| 12 | Permanent Wyoming Mineral Trust Fund | 590,363,518 | 179,086,422 | 20,189,229 | 67,503,146 | | | 722,136,023 |
| 13 | Enterprise Fund | 2,154,118 | 32,662,157 | 918,225 | 4,957,882 | 27,456,800 | 102,929 | 3,216,889 |
| | Total | $2,614,125,710 | $1,879,184,172 | $ 998,841,752 | $334,700,597 | $1,480,562,375 | $563,133,514 | $3,113,755,148 |
| | Adjustments to transfers & warrants | | | | | (101,007,641)[2] | 101,007,641[2] | |
| | | | | | | $1,379,554,734 | $664,141,155 | |

[1]Includes Retirement Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

# ALL FUNDS

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1986

| Fund No. | Fund Name | Account Cash & Investments At Cost or Amortized 7/1/85 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/86 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 138,930,545 | $ 278,949,446 | $ 271,004,221 | $ | $ 464,896,518 | $117,982,498 | $ 106,005,196 |
| 02 | Earmarked Revenue Fund | 462,054,360 | 221,040,854 | 491,194,012 | 265,544,471 | 275,907,851 | 32,397,026 | 600,439,878 |
| 03 | Federal Fund | 928,515 | 103,549,745 | | | | 103,384,464 | 1,093,796 |
| 04 | Trust and Agency Fund[1] | 1,106,874,187 | 815,500,390 | 193,464,930 | 198,324,053 | 450,720,371 | 237,487,429 | 1,229,307,654 |
| 05 | Debt Service Fund | 1,602,545 | | 3,657,530 | | 3,660,545 | | 1,599,530 |
| 06 | Intragovernmental Fund | 5,767,456 | 1,132,536 | 25,743,567 | 1,850,826 | 24,109,509 | 961,089 | 5,722,135 |
| 07 | Highway Fund | 116,499,942 | 191,701,791 | 152,466,900 | 59,795,796 | 274,290,145 | 22,797,186 | 103,785,506 |
| 08 | Game and Fish Fund | 24,131,161 | 11,239,387 | 33,993,236 | 22,351,651 | 19,728,893 | 704,397 | 26,578,843 |
| 09 | University of Wyoming Fund | 5,434,286 | 11,040,639 | 12,917,548 | 20,178,142 | 3,859,651 | | 5,354,680 |
| 10 | Permanent Land Fund | 514,122,863 | 71,749,798 | 130,626 | 17,474,030 | | | 568,529,257 |
| 11 | Permanent Land Income Fund | 12,056,369 | 8,128,048 | 44,134,783 | 3,122,249 | 45,907,430 | 1,585,906 | 13,703,615 |
| 12 | Permanent Wyoming Mineral Trust Fund | 722,136,023 | 162,689,204 | 34,240,198 | 72,422,463 | | | 846,642,962 |
| 13 | Enterprise Fund | 3,216,891 | 33,364,429 | 969,131 | 7,120,111 | 29,082,088 | 99,781 | 1,248,471 |
| | Total | $3,113,755,143 | $1,910,086,267 | $1,263,916,682 | $668,183,792 | $1,592,163,001 | $517,399,776 | $3,510,011,523 |
| | Adjustments to transfers & warrants | | | | | (78,333,114)[2] | 78,333,114[2] | |
| | | | | | | $1,513,829,887 | $595,732,890 | |

[1]Includes Retirement Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

# ALL FUNDS

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1987

| Fund No. | Fund Name | Account Cash & Investments At Cost or Amortized 7/1/86 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/87 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 106,005,195 | $ 230,378,635 | $ 263,005,092 | $ | $ 474,565,093 | $ 78,648,536 | $ 46,175,293 |
| 02 | Earmarked Revenue Fund | 600,439,882 | 226,129,896 | 232,517,166 | 82,075,468 | 337,697,005 | 28,229,186 | 611,085,285 |
| 03 | Federal Fund | 1,093,796 | 110,353,675 | 2,974,368 | | | 110,689,899 | 3,731,940 |
| 04 | Trust and Agency Fund | 349,759,413 | 538,342,417 | 150,616,310 | 183,226,078 | 343,001,378 | 175,635,247 | 336,855,437 |
| 05 | Debt Service Fund | 1,599,530 | | 9,262,575 | | 9,501,979 | | 1,360,126 |
| 06 | Intragovernmental Fund | 5,722,135 | 1,041,579 | 28,778,233 | 3,514,470 | 23,779,210 | 822,180 | 7,426,087 |
| 07 | Highway Fund | 103,785,506 | 163,200,701 | 106,616,801 | 38,263,133 | 245,752,903 | 18,145,185 | 71,441,787 |
| 08 | Game and Fish Fund | 26,578,844 | 18,483,108 | 33,171,707 | 22,416,292 | 19,859,503 | 1,197,299 | 34,760,565 |
| 09 | University of Wyoming Fund | 5,354,680 | 11,379,457 | 8,827,974 | 17,148,927 | 3,973,041 | | 4,440,143 |
| 10 | Permanent Land Fund | 568,529,257 | 53,984,180 | 64,757 | 19,989,544 | | | 602,588,650 |
| 11 | Permanent Land Income Fund | 13,703,615 | 5,899,625 | 40,216,489 | 3,587,836 | 42,786,415 | 1,532,245 | 11,913,233 |
| 12 | Permanent Wyoming Mineral Trust Fund | 846,642,963 | 112,519,476 | 24,867,544 | 74,082,280 | | | 909,947,703 |
| 13 | Enterprise Fund | 1,248,471 | 30,092,722 | 880,759 | 5,952,784 | 24,690,372 | 191,779 | 1,387,017 |
| 14 | Retirement Fund[1] | 879,548,456 | 179,508,644 | 53,204,268 | 25,423,685 | 43,510,797 | 30,529 | 1,043,296,357 |
| | Total | $3,510,011,743 | $1,681,314,115 | $ 955,004,043 | $475,680,497 | $1,569,117,696 | $ 415,122,085 | $3,686,409,623 |
| | Adjustments to transfers & warrants | | | | | (64,201,461)[2] | 64,201,461[2] | |
| | | | | | | $1,504,916,235 | $ 479,323,546 | |

[1]In prior fiscal years, Retirement was a part of the Trust & Agency Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

# ALL FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1988

| Fund No. | Fund Name | Account Cash & Investments At Cost or Amortized 7/1/87 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/88 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 46,175,293 | $ 211,088,159 | $ 326,450,004 | $ | $ 461,784,897 | $ 49,692,929 | $ 72,235,630 |
| 02 | Earmarked Revenue Fund | 611,085,289 | 162,565,523 | 268,823,554 | 218,702,890 | 358,958,835 | 25,267,245 | 439,545,396 |
| 03 | Federal Fund | 3,731,940 | 113,135,221 | 446,429 | | | 111,979,390 | 5,334,200 |
| 04 | Trust and Agency Fund | 336,855,423 | 490,358,444 | 151,917,726 | 157,655,556 | 281,060,556 | 184,556,979 | 355,858,502 |
| 05 | Debt Service Fund | 1,360,126 | | 346,596 | | 1,641,313 | 59,221 | 6,188 |
| 06 | Intragovernmental Fund | 7,426,083 | 1,098,221 | 25,737,081 | 1,005,959 | 24,228,082 | 913,644 | 8,113,700 |
| 07 | Highway Fund | 71,441,785 | 154,799,807 | 132,055,326 | 55,376,990 | 212,125,917 | 14,030,019 | 76,763,992 |
| 08 | Game and Fish Fund | 34,760,561 | 14,095,154 | 37,755,082 | 27,161,997 | 19,816,816 | 1,156,756 | 38,475,228 |
| 09 | University of Wyoming Fund | 4,440,144 | 11,309,789 | 11,251,199 | 18,031,361 | 4,166,866 | | 4,802,905 |
| 10 | Permanent Land Fund | 602,588,651 | 66,738,900 | 60,397 | 32,343,154 | | | 637,044,794 |
| 11 | Permanent Land Income Fund | 11,913,235 | 8,613,190 | 52,103,219 | 1,886,217 | 53,989,472 | 1,224,285 | 15,529,670 |
| 12 | Permanent Wyoming Mineral Trust Fund | 909,947,704 | 119,235,285 | 11,485,093 | 72,641,330 | | | 968,026,752 |
| 13 | Enterprise Fund | 1,387,014 | 29,050,336 | 1,527,812 | 5,973,167 | 23,997,516 | 129,153 | 1,865,326 |
| 14 | Retirement Fund | 1,043,296,357 | 135,517,451 | 23,696,262 | 757,825 | 62,842,921 | 26,492 | 1,138,882,832[1] |
| | Total | $3,686,409,605 | $1,517,605,480 | $1,043,655,780 | $591,536,446 | $1,504,613,191 | $ 389,036,113 | $3,762,485,115 |
| | Adjustments to transfers & warrants | | | | | (63,083,221)[2] | 63,083,221[2] | |
| | | | | | | $1,441,529,970 | $ 452,119,334 | |

[1]This balance does not include June 1988 Income or Accruals Outstanding at 6/30/88.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING

# ALL FUNDS
# STATEMENT OF RECEIPTS AND DISBURSEMENTS
## FOR FISCAL YEAR ENDED JUNE 30, 1989

| Fund No. | Fund Name | Account Cash & Investments At Cost or Amortized 7/1/88 | Receipt by Cash | Receipt by Transfer | Non-Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash & Investments At Cost or Amortized 6/30/89 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 72,235,630 | $ 208,450,574 | $ 343,320,237 | $ | $ 489,670,113 | $ 80,174,892 | $ 54,161,436 |
| 02 | Earmarked Revenue Fund | 439,545,396 | 182,699,238 | 259,891,471 | 148,838,673 | 320,290,358 | 46,260,277 | 366,746,797 |
| 03 | Federal Fund | 5,334,200 | 133,529,193 | 8,036,449 | | | 141,534,876 | 5,364,966 |
| 04 | Trust and Agency Fund | 355,858,504 | 548,795,354 | 167,555,960 | 183,918,578 | 341,243,523 | 197,871,945 | 349,175,772 |
| 05 | Debt Service Fund | 6,187 | | | | | | 6,187 |
| 06 | Intragovernmental Fund | 8,113,701 | 1,199,601 | 23,758,946 | 526,990 | 23,036,204 | 2,698,114 | 6,810,940 |
| 07 | Highway Fund | 76,763,994 | 157,229,013 | 99,327,693 | 10,436,378 | 223,185,563 | 13,716,505 | 85,982,254 |
| 08 | Game and Fish Fund | 38,475,230 | 14,971,425 | 37,603,533 | 26,886,603 | 22,934,852 | 921,177 | 40,307,556 |
| 09 | University of Wyoming Fund | 4,802,904 | 12,237,377 | 19,865,384 | 17,832,457 | 4,061,283 | | 15,011,925 |
| 10 | Permanent Land Fund | 637,044,798 | 81,479,631 | 207,882 | 44,180,328 | | | 674,551,983 |
| 11 | Permanent Land Income Fund | 15,529,671 | 8,146,551 | 63,432,111 | 2,116,796 | 53,798,553 | 2,162,726 | 29,030,258 |
| 12 | Permanent Wyoming Mineral Trust Fund | 968,026,751 | 106,674,969 | 15,301,432 | 71,052,004 | | | 1,018,951,148 |
| 13 | Enterprise Fund | 1,865,324 | 27,852,540 | 907,885 | 5,480,818 | 23,828,240 | 106,965 | 1,209,726 |
| 14 | Retirement Fund | 1,138,882,825 | 172,867,437 | 24,498,763 | 639,415 | 58,997,331 | 83,551 | 1,276,528,728[1] |
| | Total | $3,762,485,115 | $1,656,132,903 | $1,063,707,746 | $511,909,040 | $1,561,046,020 | $ 485,531,028 | $3,923,839,676 |
| | Adjustments to transfers & warrants | | | | | (66,267,678)[2] | 66,267,678[2] | |
| | | | | | | $1,494,778,342 | $ 551,798,706 | |

[1]This balance does not include June 1989 Income or Accruals Outstanding at 6/30/89.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING

# BUDGET RESERVE ACCOUNT[1]

## RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY

FISCAL YEAR 1983 THROUGH FISCAL YEAR 1989

JUNE 30, 1989

| | | |
|---|---|---|
| Receipts: | | |
| Chapter 64, 1982 S.L. | $ 42,000,000.00 | |
| Western Wyoming College Refund | 611,824.00 | |
| 1983-84 Biennium Reversion | 67,744,428.00 | |
| Eastern Wyoming College Refund | 66,638.73 | |
| 1985-86 Biennium Reversion | 31,641,009.23 | |
| Chapter 230, 1987 S.L. (Capital Outlay) | 2,117,166.83 | |
| Chapter 230, 1987 S.L. (DAFC) | 168,484.63 | |
| Chapter 230, 1987 S.L. (Treasurer) | 1,466,191.64 | |
| Chapter 72, 1988 S.L. (Severance) | 2,718,107.34 | |
| Severance | 27,848,582.97 | |
| 1987-1988 Biennium Reversions | 20,483,258.88 | |
| Severance Protest Release | 506,498.85 | |
| Chapter 184, 1985 S.L. (Workers' Comp. Reimb.) | 120,000.00 | |
| Total Receipts Through June 30, 1989 | | $197,492,191.10 |
| Disbursements: | | |
| Chapter 184, 1985 S.L. (Workers' Compensation) | 5,000,000.00 | |
| Chapter 3, 1987 S.S.L. (Super Collider) | 345,595.90 | |
| Chapter 3, 1987 S.S.L. (Research) | 60,824.46 | |
| Chapter 3, 1987 S.S.L. (Pipeline) | 50,000.00 | |
| Chapter 220, 1987 S.L. (EDS Board) | 5,000,000.00 | |
| Chapter 231, 1987 S.L. (General Fund) | 72,462,177.00 | |
| Chapter 82, 1988 S.L. (Farm Loan Loss Reserve) | 10,323,380.00 | |
| Chapter 89, 1988 S.L. (General Fund) | 46,000,000.00 | |
| Chapter 260, 1989 S.L. (L.S.O.) | 20,000.00 | |
| Total Disbursements Through June 30, 1989 | | 139,261,977.36 |
| Cash Balance June 30, 1989, before Reserves | | 58,230,213.74 |
| Less: | | |
| Reserves: | | |
| Chapter 25, 1987 S.L. (Interfund Borrowing) | 10,000,000.00 | |
| Chapter 82, 1988 S.L. (Farm Loan Loss Reserve) | 9,026,620.00 | |
| Chapter 273, 1989 S.L. (General Fund) | 58,000,000.00 | |
| Chapter 267, 1989 S.L. (Governor) | 2,000,000.00 | |
| Chapter 260, 1989 S.L. (Education) | 19,277,500.00 | |
| Total Reserves | | 98,304,120.00 |
| Unreserved Account Balance June 30, 1989 | | $(40,073,906.26)[2] |

[1]Established by Chapter 64 of the 1982 S.L.. At the end of each biennial budget period, General Fund appropriations for the biennium in excess of expenditures, including encumbrances, shall be transferred into the Budget Reserve Account. Originally funded by $42,000,000 Appropriation. Various appropriations have been made, both to the Account and from it.

[2]Does not include anticipated Severance Tax revenue of $28 million that will be received during fiscal year 1990.

STATE OF WYOMING

# LEGISLATIVE GOVERNMENT ROYALTY IMPACT ASSISTANCE ACCOUNT[1]

## RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY

FISCAL YEAR 1982 THROUGH FISCAL YEAR 1989

JUNE 30, 1989

| | | |
|---|---|---|
| Receipts: | | |
| July 1, 1981 through June 30, 1987 | $ 30,999,046 | |
| July 1, 1987 through June 30, 1988 | 24,492,411[2] | |
| July 1, 1988 through June 30, 1989 | 2,989,689 | |
| Total Receipts | | $ 58,481,146 |
| Disbursements: | | |
| July 1, 1981 Through June 30, 1987 | 5,217,824 | |
| July 1, 1987 Through June 30, 1988 | 19,781,035 | |
| July 1, 1988 Through June 30, 1989 | | |
| Chapter 89, 1988 S.L. (General Fund) | 23,000,000 | |
| Total Disbursements | | 47,998,859 |
| Cash Balance June 30, 1989, before Reserves | | 10,482,287 |
| Less: | | |
| Reserves: | | |
| Chapter 19, 1988 S.L. (Local Government Borrowing) | 4,800,000 | |
| Chapter 35, 1988 S.L. (DEQ - Uranium Tailings) | 1,000,000 | |
| Chapter 267, 1989 S.L. (DEQ - Uranium Tailings) | 888,536 | |
| Total Reserves | | 6,688,536 |
| Unreserved Account Balance June 30, 1989 | | $ 3,793,751 |

[1]Established by Chapter 56 of the 1980 S.L.. 50 percent of all bonus royalty payments received from the federal government attributable to coal, oil shale or geothermal leases of federal land shall be deposited into the Legislative Governmental Royalty Impact Assistance Account in the Earmarked Fund. The account was moved from Legislative Service Office to the Treasurer's Office during fiscal year 1987.

[2]Includes $21,280,363 transferred from Land Office as required by W.S. 9-4-603(h). This Statute was repealed by the 1988 Legislature.

STATE OF WYOMING

# GNMA PRINCIPAL AND INTEREST ACCOUNTS

## SUMMARY OF FISCAL YEAR 1989 TRANSACTIONS

JUNE 30, 1989

| | | | | |
|---|---|---|---|---|
| Cash Balance June 30, 1988 (as restated)[1] | | | | $44,217,716 |
| Receipts: | | | | |
| Severance Taxes | | $ 2,656,151 | | |
| Investment Earnings | | 2,059,878 | | |
| Pooled Interest | | 4,516,722 | | |
| Total Receipts | | | $ 9,232,751 | |
| Disbursements: | | | | |
| Chapter 104, 1989 S.L. (GNMA Interest Distribution) | | | | |
| General Fund | $1,826,768 | | | |
| Earmarked Fund | 27,181 | | | |
| Highway Fund | 5,509,153 | | | |
| Game and Fish Fund | 36,583 | | | |
| Permanent Land Fund | 4,797,767 | | | |
| Trust and Agency Fund | 1,014,166 | | | |
| | | 13,211,618 | | |
| Chapter 272, 1989 S.L. | | 2,370,175 | | |
| Chapter 285, 1989 S.L. | | 155,000 | | |
| Chapter 283, 1989 S.L. | | 672,125 | | |
| Chapter 286, 1989 S.L. | | 5,487,960 | | |
| Total Disbursements | | | 21,896,878 | |
| Cash Balance (June 30, 1989) | | | | 31,553,589 |
| Less: | | | | |
| Reserves: | | | | |
| Chapter 194, 1989 S.L. (Science, Tech. and Energy) | | | 500,000 | |
| Chapter 238, 1989 S.L. (Accounting System) | | | 4,000,000 | |
| Chapter 267, 1989 S.L. (General Appropriations) | | | 520,000 | |
| Chapter 272, 1989 S.L. (General Appropriations) | | | 12,464,902 | |
| Chapter 285, 1989 S.L. (Tourism) | | | 20,000 | |
| Chapter 286, 1989 S.L. (Capital Facilities) | | | 500,000 | |
| Total Reserves | | | | 18,004,902 |
| Unreserved Account Balance June 30, 1989 | | | | $13,548,687 |

[1]Cash Balance on books 6/30/89 of $63,047,897 has been restated to reflect principal payments of $18,830,181 that were shown in prior periods as additions to the Cash Balance, rather than a reduction in investment.

STATE OF WYOMING

# CAPITAL FACILITIES ACCOUNT[1]

## SCHEDULE OF 1-1/2% SEVERANCE TAX

FISCAL YEAR 1978 THROUGH FISCAL YEAR 1989
JUNE 30, 1989

| Fiscal Year Ending | Receipt by Cash | Pooled Interest Receipt by Transfer |
|---|---|---|
| June 30, 1978 | $ 2,424,566 | $ |
| June 30, 1979 | 8,536,765 | 70,023 |
| June 30, 1980 | 8,429,566 | 24,647 |
| June 30, 1981 | 11,222,531 | 113,461 |
| June 30, 1982 | 18,426,960 | 128,181 |
| June 30, 1983 | 19,200,651 | 194,489 |
| June 30, 1984 | 19,781,395 | 130,041 |
| June 30, 1985 | 19,918,712 | 169,476 |
| June 30, 1986 | 20,654,492 | 236,806 |
| June 30, 1987 | 18,060,679 | 85,961 |
| June 30, 1988 | 16,645,564 | 87,811 |
| June 30, 1989 | 17,723,584 | 80,269 |
| Total | $181,025,465 | $ 1,321,165 |

[1] W.S. 39-6-302(f), provides an Excise Tax of 1-1/2% on extracting trona, coal, and uranium. Proceeds of the tax shall be deposited in the Capital Facilities Revenue Account within the Earmarked Fund. The tax levied shall expire on January 1 next following the year in which the taxes collected total two hundred fifty million dollars ($250,000,000).

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STATE OF WYOMING

# PERMANENT WYOMING MINERAL TRUST FUND
## HISTORY OF REVENUE
FISCAL YEAR 1975 THROUGH FISCAL YEAR 1989

| | FY 1975 2% | FY 1976 2% | FY 1977 2% | FY 1978 2% | FY 1979 2% | FY 1980 2% |
|---|---|---|---|---|---|---|
| Fund Balance Beginning FY | $ | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 |
| Add: | | | | | | |
| Income - Severance Taxes: | | | | | | |
| 13001 Coal | 547,615 | 1,413,170 | 2,493,126 | 4,120,355 | 7,940,144 | 10,224,515 |
| 13003 Trona | 341,900 | 670,759 | 885,575 | 1,232,085 | 1,573,203 | 1,595,878 |
| 13004 Uranium | | | | 130,594 | 2,030,827 | 1,463,931 |
| 13005 Stripper Oil | 577,118 | 670,560 | 983,580 | 1,097,811 | 1,283,612 | 1,402,424 |
| 13008 Oil | 6,851,879 | 15,734,064 | 16,727,361 | 17,492,267 | 19,163,255 | 20,686,902 |
| 13009 Gas | 752,022 | 1,302,203 | 1,755,408 | 2,733,177 | 4,546,546 | 5,307,138 |
| 30000 Fines, Forfeitures | | | | | | |
| Total Permanent Increase to Fund | 9,070,534 | 19,790,756 | 22,845,050 | 26,806,289 | 36,537,587 | 40,680,788 |
| Add: | | | | | | |
| Interest Income Received: | | | | | | |
| 44011 Pool Interest | 361,804 | 342,153 | 1,387,002 | 328,677 | 108,882 | 1,206,604 |
| 44000 Interest Investments | | | 1,242,992 | 3,154,512 | 6,607,500 | 10,785,514 |
| Total Interest Investments | 361,804 | 342,153 | 2,629,994 | 3,483,189 | 6,716,382 | 11,992,118 |
| Less: | | | | | | |
| Net Amortization Premium & Discount | | | | | | |
| Interest Investment to General Fund | | 703,957 | 2,629,995 | 3,483,189 | 6,716,382 | 11,992,118 |
| Interest Due to General Fund | | | | | | |
| Accrued Interest Purchased | | | | | | |
| Total Deductions | | 703,957 | 2,629,995 | 3,483,189 | 6,716,382 | 11,992,118 |
| Add: | | | | | | |
| Accrued Interest Adjustment | | | | | | |
| Accounts Receivable Adjustment | | | | | | |
| Fund Balance End FY | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 | $155,731,003 |
| Annual % of Increase | | 206% | 79% | 52% | 46% | 35% |

| | FY 1981 2% | FY 1982 2% | FY 1983 2% | FY 1984 2% | FY 1985 2% | FY 1986 2% |
|---|---|---|---|---|---|---|
| Fund Balance Beginning FY | $155,731,003 | $214,627,512 | $343,957,088 | $472,187,013 | $599,481,595 | $727,396,480 |
| Add: | | | | | | |
| Income - Severance Taxes: | | | | | | |
| 13001 Coal | 14,264,455 | 25,185,980 | 27,610,769 | 28,841,123 | 29,871,054 | 31,304,264 |
| 13003 Trona | 2,177,817 | 2,865,366 | 2,512,616 | 2,288,177 | 1,795,947 | 2,028,994 |
| 13004 Uranium | 1,332,586 | 1,551,623 | 999,638 | 1,014,119 | 676,275 | 248,835 |
| 13005 Stripper Oil | 2,568,585 | 5,214,540 | 3,996,651 | 4,107,716 | 4,587,782 | 3,864,205 |
| 13008 Oil | 23,022,303 | 72,523,497 | 65,663,857 | 60,246,020 | 62,578,587 | 58,831,555 |
| 13009 Gas | 9,232,163 | 21,201,671 | 26,273,172 | 29,555,476 | 31,927,305 | 28,295,382 |
| 30000 Fines, Forfeitures | | 14,426 | (14,426) | 45,367 | | |
| Total Permanent Increase to Fund | 52,597,909 | 128,557,103 | 127,042,277 | 126,097,998 | 131,436,950 | 124,573,235 |
| Add: | | | | | | |
| Interest Income Received: | | | | | | |
| 44011 Pool Interest | 2,200,019 | 3,975,855 | 13,254,723 | 7,984,333 | 15,371,544 | 23,576,782 |
| 44000 Interest Investments | 16,091,045 | 22,918,573 | 35,469,751 | 48,186,188 | 48,945,092 | 47,409,163 |
| Total Interest Investments | 18,291,064 | 26,894,428 | 48,723,474 | 56,170,521 | 64,316,636 | 70,985,945 |
| Less: | | | | | | |
| Net Amortization Premium & Discount | 117,811[1] | | | | | |
| Interest Investment to General Fund | 18,291,064 | 26,121,955 | 45,662,283 | 56,461,948 | 67,503,146 | 72,422,463 |
| Interest Due to General Fund | | | 1,911,756 | (1,502,583) | 311,914 | (66,297) |
| Accrued Interest Purchased | | | (38,213) | 14,572 | 23,641 | |
| Total Deductions | 18,408,875 | 26,121,955 | 47,535,826 | 54,973,937 | 67,838,701 | 72,356,166 |
| Add: | | | | | | |
| Accrued Interest Adjustment | 6,415,998[1] | | | | | |
| Accounts Receivable Adjustment | 413[1] | | | | | |
| Fund Balance End FY | $214,627,512 | $343,957,088 | $472,187,013 | $599,481,595 | $727,396,480 | $850,599,494 |
| Annual % of Increase | 38% | 60%[2] | 37% | 27% | 21% | 16% |

STATE OF WYOMING

# PERMANENT WYOMING MINERAL TRUST FUND
## HISTORY OF REVENUE
FISCAL YEAR 1975 THROUGH FISCAL YEAR 1989

| | FY 1987 2% | FY 1988 1 1/2%[4] | FY 1989 1 1/2%[4] | Total Fund Through FY 1989 |
|---|---|---|---|---|
| Fund Balance Beginning FY | $850,599,494 | $914,509,004 | $ 979,275,622 | $ |
| Add: | | | | |
| Income - Severance Taxes: | | | | |
| 13001 Coal | 22,010,916 | 18,668,370 | 16,042,750 | 240,538,606 |
| 13003 Trona | 1,398,724 | 1,112,977 | | 22,480,018 |
| 13004 Uranium | 104,950 | 107,203 | | 9,660,581 |
| 13005 Stripper Oil | 1,760,587 | 2,735,210 | 2,324,694 | 37,175,075 |
| 13008 Oil | 23,002,173 | 24,615,686 | 18,471,640 | 505,611,046 |
| 13009 Gas | 14,192,139 | 11,378,020 | 13,949,089 | 202,400,911 |
| 30000 Fines, Forfeitures | | | 84,595 | 129,962 |
| Total Permanent Increase to Fund | 62,469,489[3] | 58,617,466[3] | 50,872,768 | 1,017,996,199 |
| Add: | | | | |
| Interest Income Received: | | | | |
| 44011 Pool Interest | 24,867,544 | 11,485,093 | 15,176,432 | 121,627,447 |
| 44000 Interest Investments | 51,498,203 | 66,938,942 | 66,518,307 | 425,764,782 |
| Total Interest Investments | 76,365,747 | 78,424,035 | 81,694,739 | 547,392,229 |
| Less: | | | | |
| Net Amortization Premium & Discount | | | | 117,811 |
| Interest Investment to General Fund | 74,082,280 | 72,641,330 | 71,052,004 | 529,764,114 |
| Interest Due to General Fund | 843,446 | (366,447) | 1,465,997 | 2,597,786 |
| Accrued Interest Purchased | | | | |
| Total Deductions | 74,925,726 | 72,274,883 | 72,518,001 | 532,479,711 |
| Add: | | | | |
| Accrued Interest Adjustment | | | | 6,415,998 |
| Accounts Receivable Adjustment | | | | 413 |
| Fund Balance End FY | $914,509,004 | $979,275,622 | $1,039,325,128 | $1,039,325,128 |
| Annual % of Increase | 7% | 7% | 6% | |

[1]Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2]Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 is not consistent with FY 1981 or FY 1983.

[3]An additional $17,632,778 and $17,460,807 (FY 1987 and FY 1988 respectively), usually deposited to this fund, was moved to Workers Compensation as required by W.S. 39-6-305(b). The agency spent $8,350,000 of the amount received during FY 1987 and $12,938,252 during FY 1988.

[4]The 1988 Legislature directed the proceeds in excess of the amount required to be deposited by the Wyoming Constitution shall be diverted to the budget reserve account.

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